

# **Tulare Public Cemetery District**

*This is an Endowment Care Interment*

## **AUDIT COMMITTEE MEETING AGENDA**



**Committee Members**  
Stephen Presant  
Michele Lima

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

**Tuesday, November 26, 2024  
5:30 p.m. – Audit Committee Meeting**

**Public Information about Meetings:**

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

**Public Comments** – The public may comment on any item of public interest within the jurisdiction of the Tulare Public Cemetery Audit Committee, that is not already on the agenda as those matters will be discussed as set forth in the agenda. In the interest of time and equal opportunity, speakers are requested to observe a 3-minute maximum time limit (subject to change at the Chair's direction). In accordance with the Brown Act, if a member of the public addresses an item not on the posted agenda, no response, or action on the item may occur during the meeting.

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. RECOGNITION OF VISITORS**
- 4. PUBLIC COMMENT**
- 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-** Approve minutes of October 21, 2024

**5.2-** Review and recommend approval of August, September, and October 2024 financials

**5.3-** Review random PVQ Request and compare invoices to checks

**5.4-** 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 Committee Meeting Minutes  
October 21, 2024

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting on October 21, 2024 was called to order at 5:30 pm at 900 E Kern Ave, Tulare, California by Committee Chair Steve Presant and new Committee Member Michelle Lima. District Manager Clara Bernardo was in attendance.

RECOGNITION OF VISITORS: There was one visitor

PUBLIC COMMENT: There was one comment

OPEN SESSION:

Chair Steve Presant announced that Committee Member Linda Maloy had been removed from the committee at the last Board meeting and that Committee Member Carlene Ringius had resigned because of the evening meeting time.

5.1 – Lima moved and Presant seconded approval of the minutes of September 18, 2024. Vote (2-0)

5.2 – Discussion was made on the June Financials from Tulare County and there were no journal entries made by our CPA as there was no need to.

5.3 – Lima moved and Presant seconded recommendation to approve the June 2024 financials. Vote (2-0)

5.4 – Lima discussed the recent CAPC conference she attended focused on financials and audits.

5.5 – The committee reviewed Paychex payroll reports to bank statements.

5.6 – The committee reviewed and recommends the CAL-Card credit card application to the board.

5.7 – The District Manager had nothing to report.

ADJOURNMENT:

Committee member Presant adjourned the meeting at 6:17 pm.

Respectfully Submitted,

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Audit Committee Member

Tulare Public Cemetery District  
**Balance Sheet**  
As of August 31, 2024

|                                                 | Aug 31, 24          |
|-------------------------------------------------|---------------------|
| <b>ASSETS</b>                                   |                     |
| <b>Current Assets</b>                           |                     |
| <b>Checking/Savings</b>                         |                     |
| 00 · Clearing Acct.                             | 67,355.30           |
| 10100 · Petty Cash                              | 500.00              |
| 10150 · Bank of The Sierra - CHK ACCT           | 77,008.06           |
| 10500 · Cash in Treasury (772)                  | 250,828.79          |
| 10600 · Endowment - Reserved (773)              |                     |
| 1620 · Edowment Care 1620                       | 316,017.92          |
| 10600 · Endowment - Reserved (773) - Other      | 1,766,861.00        |
| <b>Total 10600 · Endowment - Reserved (773)</b> | <b>2,082,878.92</b> |
| 10700 · Cash in Expansion Account (807)         | 213,523.12          |
| 10900 · Endowment - Unreserved (817)            | 232,653.33          |
| 10950 · Pre-Need Payment Plan (886)             | 147,116.88          |
| <b>Total Checking/Savings</b>                   | <b>3,071,864.40</b> |
| <b>Accounts Receivable</b>                      |                     |
| 11001 · Accounts Receivable - PVQ (772)         | 23,500.00           |
| 11010 · Receivable - Pre-Need Pmt Plan          | 142,675.47          |
| 11020 · Other Accounts Receivable               | 826.44              |
| <b>Total Accounts Receivable</b>                | <b>167,001.91</b>   |
| <b>Other Current Assets</b>                     |                     |
| 11300 · Prepaid Expense                         |                     |
| 11320 · Prepaid Workers Compensation            | 32,882.50           |
| 11330 · Prepaid Liability Insurance             | 44,610.84           |
| 11340 · Prepaid Property Insurance              | 4,688.34            |
| <b>Total 11300 · Prepaid Expense</b>            | <b>82,181.68</b>    |
| 12001 · Undeposited Funds                       | 4,987.06            |
| 12101 · Inventory Asset                         | 18,501.81           |
| <b>Total Other Current Assets</b>               | <b>105,670.55</b>   |
| <b>Total Current Assets</b>                     | <b>3,344,536.86</b> |
| <b>TOTAL ASSETS</b>                             | <b>3,344,536.86</b> |
| <b>LIABILITIES &amp; EQUITY</b>                 |                     |
| <b>Liabilities</b>                              |                     |
| <b>Current Liabilities</b>                      |                     |
| <b>Accounts Payable</b>                         |                     |
| 20000 · Accounts Payable                        | 91,351.76           |
| <b>Total Accounts Payable</b>                   | <b>91,351.76</b>    |

**Tulare Public Cemetery District**  
**Balance Sheet**  
As of August 31, 2024

|                                 | Aug 31, 24   |
|---------------------------------|--------------|
| Other Current Liabilities       |              |
| 25600 · PTO Accruals            | 9,359.36     |
| 24000 · Payroll Liabilities     | 22,214.19    |
| 25500 · Sales Tax Payable       | 5,073.51     |
| Total Other Current Liabilities | 36,647.06    |
| Total Current Liabilities       | 127,998.82   |
| Total Liabilities               | 127,998.82   |
| Equity                          |              |
| 30000 · Fund Balance            | 2,799,148.20 |
| 31100 · Retain Earnings         | 437,394.81   |
| Net Income                      | -20,004.97   |
| Total Equity                    | 3,216,538.04 |
| TOTAL LIABILITIES & EQUITY      | 3,344,536.86 |

# Tulare Public Cemetery District

## Profit & Loss Budget Performance

August 2024

|                                                  | Aug 24         | Budget         | Jul - Aug 24   | YTD Budget     | Annual Bud...    |
|--------------------------------------------------|----------------|----------------|----------------|----------------|------------------|
| <b>Ordinary Income/Expense</b>                   |                |                |                |                |                  |
| <b>Income</b>                                    |                |                |                |                |                  |
| 3999 · Total Beginning Cash Available            | 0              | 0              | 0              | 0              | 0                |
| 4000 · County Taxes                              | 0              | 20,833         | 0              | 41,667         | 250,000          |
| 4801 · Interest Income - 772                     | 0              | 583            | 0              | 1,167          | 7,000            |
| 4801.1 · Transfer from Funds                     | 0              | 8,333          | 0              | 16,667         | 100,000          |
| 5400 · Charges for Current Services              |                |                |                |                |                  |
| 5400.1 · Grave                                   | 20,800         |                | 42,115         |                |                  |
| 5400.2 · Niche                                   | 1,630          |                | 1,630          |                |                  |
| 5400.3 · Open and Close                          | 38,320         |                | 60,680         |                |                  |
| 5400.4 · Administration                          | 14,400         |                | 22,800         |                |                  |
| 5400.5 · Vault Installation                      | 6,467          |                | 10,095         |                |                  |
| 5400.6 · Out of District Fee                     | 3,260          |                | 6,221          |                |                  |
| 5400.7 · Transfer Fees                           | 0              |                | 900            |                |                  |
| 5400.10 · Saturday Service Fee                   | 4,800          |                | 4,800          |                |                  |
| 5400.11 · Add On Packages                        | 0              |                | 75             |                |                  |
| 5400 · Charges for Current Services - Other      | 0              | 74,167         | 0              | 148,333        | 890,000          |
| <b>Total 5400 · Charges for Current Services</b> | <b>89,677</b>  | <b>74,167</b>  | <b>149,316</b> | <b>148,333</b> | <b>890,000</b>   |
| 5450 · Concrete Base Sales                       | 6,000          | 5,000          | 9,800          | 10,000         | 60,000           |
| 5460 · Vault Sales                               | 18,822         | 12,500         | 26,478         | 25,000         | 150,000          |
| 5805 · Misc. Revenue                             | 24             | 833            | 101            | 1,667          | 10,000           |
| 5834 · Restitution                               | 0              | 0              | 0              | 0              | 0                |
| 5835 · Other Revenue                             | 0              | 208            | 0              | 417            | 2,500            |
| <b>Total Income</b>                              | <b>114,522</b> | <b>122,458</b> | <b>185,695</b> | <b>244,917</b> | <b>1,469,500</b> |
| <b>Cost of Goods Sold</b>                        |                |                |                |                |                  |
| 5900 · Concrete Base for Headstones              | 6,000          | 5,000          | 9,800          | 10,000         | 60,000           |
| 5901 · Vault Costs                               | 8,046          | 5,833          | 10,435         | 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            | 0              | 83             | 0              | 167            | 1,000            |
| <b>Total COGS</b>                                | <b>14,046</b>  | <b>10,917</b>  | <b>20,235</b>  | <b>21,833</b>  | <b>131,000</b>   |
| <b>Gross Profit</b>                              | <b>100,477</b> | <b>111,542</b> | <b>165,461</b> | <b>223,083</b> | <b>1,338,500</b> |
| <b>Expense</b>                                   |                |                |                |                |                  |
| 6000 · Payroll and Employee Benefits             |                |                |                |                |                  |
| 6001 · Regular Payroll                           | 54,338         | 44,167         | 80,482         | 88,333         | 530,000          |
| 6002 · Overtime                                  | 1,751          | 1,000          | 2,343          | 2,000          | 12,000           |
| 6004 · Health Insurance Benefits                 | 5,319          | 8,167          | 10,639         | 16,333         | 98,000           |
| 6005 · Extra Help                                | 20,508         | 3,375          | 43,426         | 6,750          | 40,500           |
| 6008 · Directors Fees                            | 75             | 563            | 425            | 1,125          | 6,750            |
| 6011 · Retirement-SD Portion                     | 7,284          | 3,500          | 14,646         | 7,000          | 42,000           |
| 6012 · Social Security and Medicare              | 4,575          | 3,708          | 6,693          | 7,417          | 44,500           |
| 6015 · Workers Compensation Ins                  | 3,288          | 3,253          | 6,154          | 6,506          | 39,036           |
| 6016 · Unemployment Ins.                         | 159            | 300            | 159            | 600            | 3,600            |

# Tulare Public Cemetery District

## Profit & Loss Budget Performance

August 2024

|                                                    | Aug 24 | Budget | Jul - Aug 24 | YTD Budget | Annual Bud... |
|----------------------------------------------------|--------|--------|--------------|------------|---------------|
| 6017 · PTO Accrued Payout                          | 1,313  | 1,250  | 2,625        | 2,500      | 15,000        |
| 6018 · Other                                       | 0      | 0      | 0            | 0          | 0             |
| <b>Total 6000 · Payroll and Employee Benefits</b>  | 98,610 | 69,282 | 167,591      | 138,564    | 831,386       |
| 7003 · County Tax Admin Fees                       | 0      | 483    | 0            | 967        | 5,800         |
| <b>7004 · Clothing and Personal Supplies</b>       | 0      |        | 182          |            |               |
| 70042 · PPE - Personal Protective Equip            | 232    |        | 475          |            |               |
| 70043 · First Aid Supplies                         | 150    | 500    | 150          | 1,000      | 6,000         |
| <b>Total 7004 · Clothing and Personal Supplies</b> | 382    | 500    | 807          | 1,000      | 6,000         |
| <b>7005 · Telecommunications</b>                   | 70     |        | 231          |            |               |
| 70051 · Internet                                   | 0      |        | 598          |            |               |
| 70052 · Phone Lines                                | 968    | 958    | 1,233        | 1,917      | 11,500        |
| <b>Total 7005 · Telecommunications</b>             | 1,038  | 958    | 2,062        | 1,917      | 11,500        |
| 7006 · Vaults and Liners                           | 0      | 0      | 0            | 0          | 0             |
| 7008 · Freight/Delivery Fees                       | 0      | 42     | 0            | 83         | 500           |
| 7009 · Household Supplies                          | 0      | 42     | 0            | 83         | 500           |
| <b>7010 · Insurance</b>                            | 4,461  |        | 8,572        |            |               |
| 70101 · General Liability Insurance                | 469    |        | 938          |            |               |
| 70102 · Property Insurance                         | 0      |        | 8            |            |               |
| 70103 · Auto Insurance                             | 0      |        | 2,592        |            |               |
| 70104 · Mobile Equipment Insurance                 | 0      |        | 176          |            |               |
| 70105 · Crime/Bond Insurance                       | 0      |        | 673          |            |               |
| 70106 · Cyber Liability Contribution               | 0      |        | 0            |            |               |
| <b>Total 7010 · Insurance</b>                      | 4,930  | 5,188  | 12,959       | 10,376     | 62,258        |
| <b>Total 7010 · Insurance</b>                      | 4,930  | 5,188  | 12,959       | 10,376     | 62,258        |
| 7011 · Concrete Base for Headstones                | 0      | 0      | 0            | 0          | 0             |
| 7025 · Mileage Reimbursement Expense               | 0      | 100    | 17           | 200        | 1,200         |
| <b>7030 · Maintenance and Repairs</b>              | 2,760  |        | 5,097        |            |               |
| 70200 · Repair & Main. - KERN Equipment            | 306    |        | 796          |            |               |
| 70203 · Diesel KERN for Equipment                  | 320    |        | 997          |            |               |
| 70204 · Unleaded - KERN Fuel for Equip             | 199    |        | 199          |            |               |
| 70205 · Unleaded - North Fuel Equip                | 597    |        | 1,840        |            |               |
| 70206 · Repair & Main. -North Equipment            | 144    |        | 331          |            |               |
| 70207 · Diesel NORTH for Equipment                 | 0      |        | 108          |            |               |
| 70209 · Sprinkler NORTH Repairs/Supply             | 171    |        | 629          |            |               |
| 70210 · Tools -KERN Ground Maintenance             | 13,101 |        | 13,123       |            |               |
| 70211 · Repair & Main.-KERN Location               | 0      |        | 329          |            |               |
| 70213 · Fence Repairs NORTH J and Maint            | 0      |        | 152          |            |               |
| 70215 · Tools - North Ground Maintenan             | 218    |        | 419          |            |               |
| 70300 · Repair & Main. - Outside KERN              | 0      |        | 0            |            |               |
| 70305 · Repair & Main. - Headstones/Con            | 1,041  |        | 2,727        |            |               |
| 70308 · Weed Control Spray for Grounds             | 3,149  |        | 9,313        |            |               |
| <b>70309 · Sprinkler KERN Repairs/Supplies</b>     |        |        |              |            |               |

# Tulare Public Cemetery District

## Profit & Loss Budget Performance

August 2024

|                                                    | Aug 24        | Budget        | Jul - Aug 24  | YTD Budget    | Annual Bud...  |
|----------------------------------------------------|---------------|---------------|---------------|---------------|----------------|
| 70311 · Landscaping -flowers grass tree            | 1,311         |               | 1,751         |               |                |
| 70400 · Repair & Main. - Building Kern             | 0             |               | 214           |               |                |
| 70401 · Pest Control                               | 150           |               | 250           |               |                |
| 7030 · Maintenance and Repairs - Other             | 286           | 13,333        | 3,870         | 26,667        | 160,000        |
| <b>Total 7030 · Maintenance and Repairs</b>        | <b>23,753</b> | <b>13,333</b> | <b>42,144</b> | <b>26,667</b> | <b>160,000</b> |
| 7036 · Office Supplies and Expense                 |               |               |               |               |                |
| 61000 · Copier/Equipment Lease                     | 412           |               | 1,031         |               |                |
| 61001 · Water / Breakroom Supplies                 | 124           |               | 452           |               |                |
| 62000 · Office Supplies                            | 334           |               | 499           |               |                |
| 65000 · Software Programs/ Website                 | 1,350         |               | 2,700         |               |                |
| 7036 · Office Supplies and Expense - Other         | 144           | 3,750         | 897           | 7,500         | 45,000         |
| <b>Total 7036 · Office Supplies and Expense</b>    | <b>2,364</b>  | <b>3,750</b>  | <b>5,580</b>  | <b>7,500</b>  | <b>45,000</b>  |
| 7037 · Marketing                                   | 0             | 0             | 0             | 0             | 0              |
| 7039 · Miscellaneous                               | 356           | 188           | 356           | 376           | 2,256          |
| 7040 · Bank Fees                                   | 45            |               | 90            |               |                |
| 7043 · Professional Fees                           |               |               |               |               |                |
| 68100 · Accounting                                 | 1,328         |               | 2,868         |               |                |
| 68201 · Employment - Background/Drug Sc            | 0             |               | 136           |               |                |
| 68300 · Legal                                      | 2,314         |               | 3,513         |               |                |
| 7043 · Professional Fees - Other                   | 0             | 3,333         | 0             | 6,667         | 40,000         |
| <b>Total 7043 · Professional Fees</b>              | <b>3,642</b>  | <b>3,333</b>  | <b>6,517</b>  | <b>6,667</b>  | <b>40,000</b>  |
| 7045 · Security                                    |               |               |               |               |                |
| 70451 · Alarm Service                              | 0             |               | 129           |               |                |
| 7045 · Security - Other                            | 2,214         | 1,250         | 6,674         | 2,500         | 15,000         |
| <b>Total 7045 · Security</b>                       | <b>2,214</b>  | <b>1,250</b>  | <b>6,803</b>  | <b>2,500</b>  | <b>15,000</b>  |
| 7059 · Publications and Legal Notices              |               |               |               |               |                |
| 70591 · Membership Dues                            | 297           |               | 297           |               |                |
| 7059 · Publications and Legal Notices - Other      | 0             | 417           | 0             | 833           | 5,000          |
| <b>Total 7059 · Publications and Legal Notices</b> | <b>297</b>    | <b>417</b>    | <b>297</b>    | <b>833</b>    | <b>5,000</b>   |
| 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                          | 1,664         |               | 3,323         |               |                |
| 77101 · SCE ELECTRIC NORTH                         | 3,429         |               | 4,201         |               |                |
| 77200 · SO Cal Gas                                 | 24            |               | 48            |               |                |
| 77300 · Water, Sewer                               | 5,506         |               | 9,930         |               |                |
| 779001 · Waste Disposal North                      | 341           |               | 682           |               |                |

# Tulare Public Cemetery District Profit & Loss Budget Performance

August 2024

|                                              | Aug 24  | Budget  | Jul - Aug 24 | YTD Budget | Annual Bud... |
|----------------------------------------------|---------|---------|--------------|------------|---------------|
| 79000 · Waste Disposal Kern                  | 408     |         | 817          |            |               |
| 7081 · Utilities - Other                     | 0       | 5,417   | 0            | 10,833     | 65,000        |
| Total 7081 · Utilities                       | 11,372  | 5,417   | 19,001       | 10,833     | 65,000        |
| 7090 · Vehicle Expense                       | 0       | 8       | 0            | 17         | 100           |
| 7425 · Taxes                                 | 0       | 667     | 0            | 1,333      | 8,000         |
| 8001 · Graves Repurchase                     | 1,428   | 1,667   | 1,428        | 3,333      | 20,000        |
| 8002 · Niches                                | 0       | 0       | 0            | 0          | 0             |
| 8100 · Building and Improvements             | 0       | 0       | 0            | 0          | 0             |
| 8300 · Equipment                             | 0       | 0       | 0            | 0          | 0             |
| 8302 · Grounds NORTH Equipment               | 0       |         | 974          |            |               |
| 8301 · Grounds KERN Equipment                | 0       |         | 375          |            |               |
| 8300 · Equipment - Other                     | 0       | 4,167   | 0            | 8,333      | 50,000        |
| Total 8300 · Equipment                       | 0       | 4,167   | 1,349        | 8,333      | 50,000        |
| 7432 · Appropriation for Contingencies       | 0       | 0       | 0            | 0          | 0             |
| Total Expense                                | 150,431 | 111,542 | 267,001      | 223,083    | 1,338,500     |
| Net Ordinary Income                          | -49,954 | -0      | -101,541     | -0         | 0             |
| Other Income/Expense                         |         |         |              |            |               |
| Other Income                                 |         |         |              |            |               |
| 9100 · Endowment - 773                       |         |         |              |            |               |
| 9101 · Endowment Revenue -Current Serv       | 19,789  | 10,833  | 29,613       | 21,667     | 130,000       |
| 9102 · Interest Income - Endowment 773       | 0       | 7,417   | 0            | 14,833     | 89,000        |
| Total 9100 · Endowment - 773                 | 19,789  | 18,250  | 29,613       | 36,500     | 219,000       |
| 9200 · Fund for Future Expansion - 807       |         |         |              |            |               |
| 9201 · Rent and Concessions - 807            | 0       | 1,667   | 0            | 3,333      | 20,000        |
| 9203 · Interest Income - 807                 | 0       | 783     | 0            | 1,567      | 9,400         |
| 9204 · Current Services Admin (807)          | 0       | 0       | 0            | 0          | 0             |
| Total 9200 · Fund for Future Expansion - 807 | 0       | 2,450   | 0            | 4,900      | 29,400        |
| 9300 · Unreserved Funds - 817                |         |         |              |            |               |
| 9301 · Interest Income - 817                 | 0       | 833     | 0            | 1,667      | 10,000        |
| Total 9300 · Unreserved Funds - 817          | 0       | 833     | 0            | 1,667      | 10,000        |

# Tulare Public Cemetery District

## Profit & Loss Budget Performance

August 2024

|                                  | Aug 24 | Budget | Jul - Aug 24 | YTD Budget | Annual Bud... |
|----------------------------------|--------|--------|--------------|------------|---------------|
| 9400 · Pre Need - 886            |        |        |              |            |               |
| 5400.1P · Pre-Need Grave         | 8,500  |        | 15,500       |            |               |
| 5400.3P · Open and Close         | 10,700 |        | 19,800       |            |               |
| 5400.4P · Administration         | 900    |        | 600          |            |               |
| 5400.5P · Vault Installation     | 1,841  |        | 3,734        |            |               |
| 5400.6P · PreNeed Vault Sales    | 4,366  |        | 9,166        |            |               |
| 5400.7P · PreNeed Endowment      | 993    |        | 2,172        |            |               |
| 5400.8P · Payment Plan Contracts | 398    |        | 951          |            |               |
| 9401 · Interest Income - 886     | 0      | 833    | 0            | 1,667      | 10,000        |
| 9400 · Pre Need - 886 - Other    | 0      | 16,667 | 0            | 33,333     | 200,000       |
| Total 9400 · Pre Need - 886      | 27,698 | 17,500 | 51,923       | 35,000     | 210,000       |
| 9900 · Other Income              |        |        |              |            |               |
| 9901 · CD Interest               | 0      | 500    | 0            | 1,000      | 6,000         |
| Total 9900 · Other Income        | 0      | 500    | 0            | 1,000      | 6,000         |
| Total Other Income               | 47,487 | 39,533 | 81,536       | 79,067     | 474,400       |
| Net Other Income                 | 47,487 | 39,533 | 81,536       | 79,067     | 474,400       |
| Net Income                       | -2,468 | 39,533 | -20,005      | 79,067     | 474,400       |

5:06 PM  
11/07/24

**Tulare Public Cemetery District  
Reconciliation Detail**

10150 - Bank of The Sierra - CHK ACCT, Period Ending 08/31/2024

| Type                           | Date       | Num  | Name                                  | Clr | Amount     | Balance     |
|--------------------------------|------------|------|---------------------------------------|-----|------------|-------------|
| Beginning Balance              |            |      |                                       |     |            | 93,523.07   |
| Cleared Transactions           |            |      |                                       |     |            |             |
| Checks and Payments - 54 items |            |      |                                       |     |            |             |
| Bill Pmt -Check                | 05/31/2024 | 4473 | Patti E Ketchum                       | √   | -2,500.00  | -2,500.00   |
| Bill Pmt -Check                | 07/16/2024 | 4517 | Health Benefits Unit                  | √   | -5,402.05  | -7,902.05   |
| Bill Pmt -Check                | 07/19/2024 | 4525 | PLOTBOX INC                           | √   | -1,350.00  | -9,252.05   |
| Bill Pmt -Check                | 07/31/2024 | 4541 | LABORMAX STAFFING                     | √   | -9,213.58  | -18,465.63  |
| Bill Pmt -Check                | 07/31/2024 | 4532 | Barnes Memorials                      | √   | -3,600.00  | -22,065.63  |
| Bill Pmt -Check                | 07/31/2024 | 4529 | Affordable Funeral Supply, LLC        | √   | -2,261.48  | -24,327.11  |
| Bill Pmt -Check                | 07/31/2024 | 4549 | Tulare County Counsel                 | √   | -2,071.40  | -26,398.51  |
| Bill Pmt -Check                | 07/31/2024 | 4544 | Office Depot                          | √   | -570.07    | -26,968.58  |
| Bill Pmt -Check                | 07/31/2024 | 4539 | Giotto's Alarm Tech, INC.             | √   | -393.40    | -27,361.98  |
| Bill Pmt -Check                | 07/31/2024 | 4534 | California Busniness Machines         | √   | -254.23    | -27,616.21  |
| Bill Pmt -Check                | 07/31/2024 | 4535 | Cintas First Aid Safety               | √   | -211.66    | -27,827.87  |
| Bill Pmt -Check                | 07/31/2024 | 4548 | Roche Oil, Inc.                       | √   | -163.59    | -27,991.46  |
| Check                          | 07/31/2024 | 4574 | Martin Ortega                         | √   | -111.76    | -28,103.22  |
| Bill Pmt -Check                | 07/31/2024 | 4551 | Valley Industrial Medical Group       | √   | -45.00     | -28,148.22  |
| Bill Pmt -Check                | 08/01/2024 | EFT  | CALPERS                               | √   | -2,420.14  | -30,568.36  |
| Bill Pmt -Check                | 08/01/2024 | EFT  | CALPERS                               | √   | -337.28    | -30,905.64  |
| Bill Pmt -Check                | 08/07/2024 | 4527 | LABORMAX STAFFING                     | √   | -13,704.17 | -44,609.81  |
| Check                          | 08/09/2024 | EFT  | Paychex of New York LLC               | √   | -13,354.20 | -57,964.01  |
| Bill Pmt -Check                | 08/09/2024 | 4537 | Evergreen Landscape and Sprinklers Ir | √   | -13,101.00 | -71,065.01  |
| Bill Pmt -Check                | 08/09/2024 | 4558 | LABORMAX STAFFING                     | √   | -6,503.67  | -77,568.68  |
| Bill Pmt -Check                | 08/09/2024 | 4560 | Linder Equip CO.                      | √   | -4,884.41  | -82,453.09  |
| Bill Pmt -Check                | 08/09/2024 | 4556 | Ewing Irrigation Products Inc.        | √   | -3,159.53  | -85,612.62  |
| Bill Pmt -Check                | 08/09/2024 | 4561 | Morris Levin & Son                    | √   | -2,421.55  | -88,034.17  |
| Bill Pmt -Check                | 08/09/2024 | 4536 | Element Security Solutions, Inc.      | √   | -2,090.00  | -90,124.17  |
| Bill Pmt -Check                | 08/09/2024 | 4557 | Home Depot Credit Services            | √   | -1,494.36  | -91,618.53  |
| Check                          | 08/09/2024 | 4531 | Employee                              | √   | -1,233.83  | -92,852.36  |
| Bill Pmt -Check                | 08/09/2024 | 4563 | Roche Oil, Inc.                       | √   | -1,176.86  | -94,029.22  |
| Check                          | 08/09/2024 | 4530 | Employee                              | √   | -777.70    | -94,806.92  |
| Bill Pmt -Check                | 08/09/2024 | 4564 | Linder Equip CO.                      | √   | -543.46    | -95,350.38  |
| Bill Pmt -Check                | 08/09/2024 | 4554 | California Busniness Machines         | √   | -459.86    | -95,810.24  |
| Bill Pmt -Check                | 08/09/2024 | 4565 | Cintas First Aid Safety               | √   | -386.98    | -96,197.22  |
| Check                          | 08/09/2024 | EFT  | Paychex of New York LLC               | √   | -264.00    | -96,461.22  |
| Bill Pmt -Check                | 08/09/2024 | 4547 | Res Com Pest Control                  | √   | -100.00    | -96,561.22  |
| Bill Pmt -Check                | 08/09/2024 | 4550 | Universal Background Screening, Inc   | √   | -91.38     | -96,652.60  |
| Bill Pmt -Check                | 08/09/2024 | 4553 | Battery Pro                           | √   | -59.54     | -96,712.14  |
| Bill Pmt -Check                | 08/11/2024 | EFT  | AT & T Internet                       | √   | -70.00     | -96,782.14  |
| Check                          | 08/12/2024 | EFT  | Paychex of New York LLC               | √   | -4,200.90  | -100,983.04 |
| Bill Pmt -Check                | 08/13/2024 | 4568 | Leaf                                  | √   | -825.38    | -101,808.42 |
| Bill Pmt -Check                | 08/13/2024 | 4566 | Andy Hinojosa III CPA                 | √   | -800.00    | -102,608.42 |
| Bill Pmt -Check                | 08/14/2024 | 4573 | Ramos, Carlos                         | √   | -350.00    | -102,958.42 |
| Bill Pmt -Check                | 08/14/2024 | 4571 | Hitlin, Patricia                      | √   | -250.00    | -103,208.42 |

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**Tulare Public Cemetery District  
Reconciliation Detail**

**10150 · Bank of The Sierra - CHK ACCT, Period Ending 08/31/2024**

| Type                      | Date       | Num   | Name                          | Clr | Amount      | Balance     |
|---------------------------|------------|-------|-------------------------------|-----|-------------|-------------|
| Bill Pmt -Check           | 08/15/2024 | EFT   | Waste Management/USA Waste    | √   | -340.93     | -103,549.35 |
| Check                     | 08/19/2024 | EFT   | AT & T Phone's                | √   | -250.79     | -103,800.14 |
| Bill Pmt -Check           | 08/20/2024 | EFT   | City of Tulare                | √   | -4,832.74   | -108,632.88 |
| Bill Pmt -Check           | 08/21/2024 | EFT   | Southern California Edison    | √   | -2,622.68   | -111,255.56 |
| Check                     | 08/22/2024 | EFT   | Paychex of New York LLC       | √   | -13,359.48  | -124,615.04 |
| Check                     | 08/22/2024 | 10859 | <i>Employee</i>               | √   | -1,341.95   | -125,956.99 |
| Check                     | 08/22/2024 | 10858 | <i>Employee</i>               | √   | -1,051.26   | -127,008.25 |
| Check                     | 08/22/2024 | EFT   | Paychex of New York LLC       | √   | -364.00     | -127,372.25 |
| Check                     | 08/23/2024 | EFT   | Paychex of New York LLC       | √   | -4,370.71   | -131,742.96 |
| Bill Pmt -Check           | 08/25/2024 | EFT   | AT & T Phone's                | √   | -257.61     | -132,000.57 |
| Bill Pmt -Check           | 08/26/2024 | EFT   | AT & T Phone's                | √   | -435.16     | -132,435.73 |
| Check                     | 08/30/2024 | EFT   | Positive Pay - Bank of Sierra | √   | -45.00      | -132,480.73 |
| Check                     | 08/30/2024 | EFT   | SoCalGas                      | √   | -24.18      | -132,504.91 |
| Total Checks and Payments |            |       |                               |     | -132,504.91 | -132,504.91 |

**Deposits and Credits - 22 items**

|                 |            |      |                  |   |           |            |
|-----------------|------------|------|------------------|---|-----------|------------|
| Deposit         | 08/01/2024 |      |                  | √ | 3,216.98  | 3,216.98   |
| Deposit         | 08/01/2024 |      |                  | √ | 3,298.69  | 6,515.67   |
| Deposit         | 08/01/2024 |      |                  | √ | 4,088.95  | 10,604.62  |
| Deposit         | 08/08/2024 |      |                  | √ | 23,500.00 | 34,104.62  |
| Bill Pmt -Check | 08/09/2024 | 4559 | Leaf             | √ | 0.00      | 34,104.62  |
| Bill Pmt -Check | 08/13/2024 | 4570 | Lima, Michele    | √ | 0.00      | 34,104.62  |
| Bill Pmt -Check | 08/13/2024 | 4569 | Hitlin, Patricia | √ | 0.00      | 34,104.62  |
| Deposit         | 08/15/2024 |      |                  | √ | 1,915.21  | 36,019.83  |
| Deposit         | 08/15/2024 |      |                  | √ | 2,665.88  | 38,685.71  |
| Deposit         | 08/15/2024 |      |                  | √ | 2,816.77  | 41,502.48  |
| Deposit         | 08/15/2024 |      |                  | √ | 8,601.67  | 50,104.15  |
| Deposit         | 08/15/2024 |      |                  | √ | 14,953.17 | 65,057.32  |
| Deposit         | 08/15/2024 |      |                  | √ | 18,812.97 | 83,870.29  |
| Deposit         | 08/22/2024 |      |                  | √ | 2,355.64  | 86,225.93  |
| Deposit         | 08/22/2024 |      |                  | √ | 4,743.89  | 90,969.82  |
| Deposit         | 08/22/2024 |      |                  | √ | 5,488.07  | 96,457.89  |
| Deposit         | 08/22/2024 |      |                  | √ | 11,143.93 | 107,601.82 |
| Deposit         | 08/22/2024 |      |                  | √ | 30,003.67 | 137,605.49 |
| Deposit         | 08/29/2024 |      |                  | √ | 24.10     | 137,629.59 |
| Deposit         | 08/29/2024 |      |                  | √ | 1,729.26  | 139,358.85 |
| Deposit         | 08/29/2024 |      |                  | √ | 3,661.97  | 143,020.82 |
| Deposit         | 08/29/2024 |      |                  | √ | 6,988.71  | 150,009.53 |

Total Deposits and Credits

150,009.53 150,009.53

Total Cleared Transactions

17,504.62 17,504.62

Cleared Balance

17,504.62 111,027.69

**Uncleared Transactions**

**Checks and Payments - 25 items**

|                 |            |      |                  |  |           |           |
|-----------------|------------|------|------------------|--|-----------|-----------|
| Bill Pmt -Check | 05/17/2024 | 4444 | PLOTBOX INC      |  | -1,350.00 | -1,350.00 |
| Bill Pmt -Check | 05/29/2024 | EFT  | County of Tulare |  | -143.32   | -1,493.32 |

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**Tulare Public Cemetery District  
Reconciliation Detail**

**10150 - Bank of The Sierra - CHK ACCT, Period Ending 08/31/2024**

| Type                              | Date       | Num  | Name                                | Clr | Amount            | Balance          |
|-----------------------------------|------------|------|-------------------------------------|-----|-------------------|------------------|
| Bill Pmt -Check                   | 07/31/2024 | 4533 | CAL Turf Equipment & Supply Inc.    |     | -2,926.86         | -4,420.18        |
| Bill Pmt -Check                   | 07/31/2024 | 4545 | PLOTBOX INC                         |     | -1,350.00         | -5,770.18        |
| Bill Pmt -Check                   | 07/31/2024 | 4540 | Home Depot Credit Services          |     | -720.80           | -6,490.98        |
| Bill Pmt -Check                   | 08/09/2024 | 4552 | Barnes Memorials                    |     | -2,800.00         | -9,290.98        |
| Bill Pmt -Check                   | 08/09/2024 | 4562 | PLOTBOX INC                         |     | -1,350.00         | -10,640.98       |
| Bill Pmt -Check                   | 08/09/2024 | 4546 | Reed Shaffer                        |     | -328.73           | -10,969.71       |
| Bill Pmt -Check                   | 08/09/2024 | 4555 | Cintas First Aid Safety             |     | -206.74           | -11,176.45       |
| Bill Pmt -Check                   | 08/14/2024 | 4572 | Lima, Michele                       |     | -250.00           | -11,426.45       |
| Bill Pmt -Check                   | 08/26/2024 | 4596 | Barnes Memorials                    |     | -3,800.00         | -15,226.45       |
| Bill Pmt -Check                   | 08/30/2024 | 4576 | Christy Vault Co, Inc.              |     | -5,055.00         | -20,281.45       |
| Bill Pmt -Check                   | 08/30/2024 | 4594 | Ewing Irrigation Products Inc.      |     | -3,318.60         | -23,600.05       |
| Bill Pmt -Check                   | 08/30/2024 | 4575 | CAL Turf Equipment & Supply Inc.    |     | -2,301.64         | -25,901.69       |
| Bill Pmt -Check                   | 08/30/2024 | 4578 | Element Security Solutions, Inc.    |     | -1,976.50         | -27,878.19       |
| Bill Pmt -Check                   | 08/30/2024 | 4588 | Tulare County Counsel               |     | -1,531.80         | -29,409.99       |
| Bill Pmt -Check                   | 08/30/2024 | 4585 | PriorityWest                        |     | -1,300.00         | -30,709.99       |
| Bill Pmt -Check                   | 08/30/2024 | 4581 | Home Depot Credit Services          |     | -992.78           | -31,702.77       |
| Bill Pmt -Check                   | 08/30/2024 | 4595 | LABORMAX STAFFING                   |     | -949.61           | -32,652.38       |
| Bill Pmt -Check                   | 08/30/2024 | 4587 | Roche Oil, Inc.                     |     | -807.01           | -33,459.39       |
| Bill Pmt -Check                   | 08/30/2024 | 4582 | Johnson Controls Fire Protection LP |     | -262.69           | -33,722.08       |
| Bill Pmt -Check                   | 08/30/2024 | 4580 | Giotto's Alarm Tech, INC.           |     | -129.20           | -33,851.28       |
| Bill Pmt -Check                   | 08/30/2024 | 4586 | Res Com Pest Control                |     | -100.00           | -33,951.28       |
| Bill Pmt -Check                   | 08/30/2024 | 4577 | Cintas First Aid Safety             |     | -40.22            | -33,991.50       |
| Bill Pmt -Check                   | 08/30/2024 | 4584 | Morris Levin & Son                  |     | -28.13            | -34,019.63       |
| Total Checks and Payments         |            |      |                                     |     | -34,019.63        | -34,019.63       |
| Total Uncleared Transactions      |            |      |                                     |     | -34,019.63        | -34,019.63       |
| Register Balance as of 08/31/2024 |            |      |                                     |     | <b>-16,515.01</b> | <b>77,008.06</b> |

**Tulare Public Cemetery District  
Reconciliation Detail**

10500 · Cash in Treasury (772), Period Ending 08/31/2024

| Type                                   | Date       | Num      | Name              | Clr | Amount             | Balance            |
|----------------------------------------|------------|----------|-------------------|-----|--------------------|--------------------|
| <b>Beginning Balance</b>               |            |          |                   |     |                    | <b>325,725.45</b>  |
| <b>Cleared Transactions</b>            |            |          |                   |     |                    |                    |
| <b>Checks and Payments - 19 items</b>  |            |          |                   |     |                    |                    |
| Invoice                                | 07/24/2024 | pvq15031 | TULARE COUNTY PVQ | √   | -4,088.95          | -4,088.95          |
| Invoice                                | 07/24/2024 | pvq15032 | TULARE COUNTY PVQ | √   | -3,298.69          | -7,387.64          |
| Invoice                                | 07/24/2024 | pvq15033 | TULARE COUNTY PVQ | √   | -3,216.98          | -10,604.62         |
| Invoice                                | 07/31/2024 | pvq15034 | TULARE COUNTY PVQ | √   | -23,500.00         | -34,104.62         |
| Invoice                                | 08/07/2024 | pvq15036 | TULARE COUNTY PVQ | √   | -18,812.97         | -52,917.59         |
| Invoice                                | 08/07/2024 | pvq15035 | TULARE COUNTY PVQ | √   | -14,953.17         | -67,870.76         |
| Invoice                                | 08/07/2024 | pvq15037 | TULARE COUNTY PVQ | √   | -8,601.67          | -76,472.43         |
| Invoice                                | 08/07/2024 | pvq15040 | TULARE COUNTY PVQ | √   | -2,816.77          | -79,289.20         |
| Invoice                                | 08/07/2024 | pvq15038 | TULARE COUNTY PVQ | √   | -2,665.88          | -81,955.08         |
| Invoice                                | 08/07/2024 | pvq15039 | TULARE COUNTY PVQ | √   | -1,915.21          | -83,870.29         |
| Invoice                                | 08/13/2024 | pvq15041 | TULARE COUNTY PVQ | √   | -30,003.67         | -113,873.96        |
| Invoice                                | 08/13/2024 | pvq15042 | TULARE COUNTY PVQ | √   | -11,143.93         | -125,017.89        |
| Invoice                                | 08/13/2024 | pvq15043 | TULARE COUNTY PVQ | √   | -5,488.07          | -130,505.96        |
| Invoice                                | 08/13/2024 | pvq15044 | TULARE COUNTY PVQ | √   | -4,743.89          | -135,249.85        |
| Invoice                                | 08/13/2024 | pvq15045 | TULARE COUNTY PVQ | √   | -2,355.64          | -137,605.49        |
| Invoice                                | 08/21/2024 | pvq15046 | TULARE COUNTY PVQ | √   | -6,988.71          | -144,594.20        |
| Invoice                                | 08/21/2024 | pvq15047 | TULARE COUNTY PVQ | √   | -3,661.97          | -148,256.17        |
| Invoice                                | 08/21/2024 | pvq15048 | TULARE COUNTY PVQ | √   | -1,729.26          | -149,985.43        |
| Invoice                                | 08/21/2024 | pvq15049 | TULARE COUNTY PVQ | √   | -24.10             | -150,009.53        |
| <b>Total Checks and Payments</b>       |            |          |                   |     | <b>-150,009.53</b> | <b>-150,009.53</b> |
| <b>Deposits and Credits - 12 items</b> |            |          |                   |     |                    |                    |
| Transfer                               | 08/01/2024 |          |                   | √   | 27.50              | 27.50              |
| Transfer                               | 08/01/2024 |          |                   | √   | 2,412.50           | 2,440.00           |
| Transfer                               | 08/01/2024 |          |                   | √   | 3,034.02           | 5,474.02           |
| Transfer                               | 08/02/2024 |          |                   | √   | 2,800.00           | 8,274.02           |
| Transfer                               | 08/02/2024 |          |                   | √   | 19,396.76          | 27,670.78          |
| Transfer                               | 08/13/2024 |          |                   | √   | 600.00             | 28,270.78          |
| Transfer                               | 08/13/2024 |          |                   | √   | 2,022.00           | 30,292.78          |
| Transfer                               | 08/13/2024 |          |                   | √   | 3,663.00           | 33,955.78          |
| Transfer                               | 08/13/2024 |          |                   | √   | 40,544.03          | 74,499.81          |
| Transfer                               | 08/20/2024 |          |                   | √   | 10.00              | 74,509.81          |
| Transfer                               | 08/20/2024 |          |                   | √   | 2,800.00           | 77,309.81          |
| Transfer                               | 08/20/2024 |          |                   | √   | 21,303.06          | 98,612.87          |
| <b>Total Deposits and Credits</b>      |            |          |                   |     | <b>98,612.87</b>   | <b>98,612.87</b>   |
| <b>Total Cleared Transactions</b>      |            |          |                   |     | <b>-51,396.66</b>  | <b>-51,396.66</b>  |
| <b>Cleared Balance</b>                 |            |          |                   |     | <b>-51,396.66</b>  | <b>274,328.79</b>  |
| <b>Uncleared Transactions</b>          |            |          |                   |     |                    |                    |
| <b>Checks and Payments - 1 item</b>    |            |          |                   |     |                    |                    |
| Invoice                                | 08/28/2024 | pvq15050 | TULARE COUNTY PVQ |     | -23,500.00         | -23,500.00         |
| <b>Total Checks and Payments</b>       |            |          |                   |     | <b>-23,500.00</b>  | <b>-23,500.00</b>  |

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**Tulare Public Cemetery District**  
**Reconciliation Detail**

10500 - Cash in Treasury (772), Period Ending 08/31/2024

| Type                              | Date | Num | Name | Clr | Amount     | Balance    |
|-----------------------------------|------|-----|------|-----|------------|------------|
| Total Uncleared Transactions      |      |     |      |     | -23,500.00 | -23,500.00 |
| Register Balance as of 08/31/2024 |      |     |      |     | -74,896.66 | 250,828.79 |

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**Tulare Public Cemetery District  
Reconciliation Detail**

10600 · Endowment - Reserved (773), Period Ending 08/31/2024

| Type                                   | Date       | Num | Name | Clr | Amount           | Balance             |
|----------------------------------------|------------|-----|------|-----|------------------|---------------------|
| <b>Beginning Balance</b>               |            |     |      |     |                  | <b>2,067,118.92</b> |
| <b>Cleared Transactions</b>            |            |     |      |     |                  |                     |
| <b>Deposits and Credits - 10 items</b> |            |     |      |     |                  |                     |
| Transfer                               | 08/01/2024 |     |      | √   | 393.00           | 393.00              |
| Transfer                               | 08/01/2024 |     |      | √   | 393.00           | 786.00              |
| Transfer                               | 08/02/2024 |     |      | √   | 393.00           | 1,179.00            |
| Transfer                               | 08/02/2024 |     |      | √   | 1,965.00         | 3,144.00            |
| Transfer                               | 08/13/2024 |     |      | √   | 393.00           | 3,537.00            |
| Transfer                               | 08/13/2024 |     |      | √   | 393.00           | 3,930.00            |
| Transfer                               | 08/13/2024 |     |      | √   | 1,500.00         | 5,430.00            |
| Transfer                               | 08/13/2024 |     |      | √   | 5,344.00         | 10,774.00           |
| Transfer                               | 08/20/2024 |     |      | √   | 393.00           | 11,167.00           |
| Transfer                               | 08/20/2024 |     |      | √   | 4,593.00         | 15,760.00           |
| Total Deposits and Credits             |            |     |      |     | 15,760.00        | 15,760.00           |
| Total Cleared Transactions             |            |     |      |     | 15,760.00        | 15,760.00           |
| Cleared Balance                        |            |     |      |     | 15,760.00        | 2,082,878.92        |
| Register Balance as of 08/31/2024      |            |     |      |     | 15,760.00        | 2,082,878.92        |
| <b>Ending Balance</b>                  |            |     |      |     | <b>15,760.00</b> | <b>2,082,878.92</b> |

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**Tulare Public Cemetery District**  
**Reconciliation Detail**

10700 - Cash in Expansion Account (807), Period Ending 08/31/2024

| Type                                | Date       | Num  | Name | Clr | Amount       | Balance           |
|-------------------------------------|------------|------|------|-----|--------------|-------------------|
| <b>Beginning Balance</b>            |            |      |      |     |              | <b>213,523.15</b> |
| <b>Cleared Transactions</b>         |            |      |      |     |              |                   |
| <b>Checks and Payments - 1 item</b> |            |      |      |     |              |                   |
| General Journal                     | 08/31/2024 | CB-7 |      | √   | -0.03        | -0.03             |
| Total Checks and Payments           |            |      |      |     | -0.03        | -0.03             |
| Total Cleared Transactions          |            |      |      |     | -0.03        | -0.03             |
| Cleared Balance                     |            |      |      |     | -0.03        | 213,523.12        |
| Register Balance as of 08/31/2024   |            |      |      |     | -0.03        | 213,523.12        |
| <b>Ending Balance</b>               |            |      |      |     | <b>-0.03</b> | <b>213,523.12</b> |

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**Tulare Public Cemetery District**  
**Reconciliation Detail**

10900 · Endowment - Unreserved (817), Period Ending 08/31/2024

| Type                              | Date | Num | Name | Clr | Amount | Balance           |
|-----------------------------------|------|-----|------|-----|--------|-------------------|
| <b>Beginning Balance</b>          |      |     |      |     |        | <b>232,653.33</b> |
| Cleared Balance                   |      |     |      |     |        | 232,653.33        |
| Register Balance as of 08/31/2024 |      |     |      |     |        | 232,653.33        |
| <b>Ending Balance</b>             |      |     |      |     |        | <b>232,653.33</b> |

11:19 AM  
11/20/24

**Tulare Public Cemetery District**

**Reconciliation Detail**

**10950 · Pre-Need Payment Plan (886), Period Ending 08/31/2024**

| Type                                     | Date       | Num | Name | Clr | Amount           | Balance           |
|------------------------------------------|------------|-----|------|-----|------------------|-------------------|
| <b>Beginning Balance</b>                 |            |     |      |     |                  | <b>133,462.97</b> |
| <b>Cleared Transactions</b>              |            |     |      |     |                  |                   |
| <b>Deposits and Credits - 9 Items</b>    |            |     |      |     |                  |                   |
| Transfer                                 | 08/01/2024 |     |      | √   | 1,269.65         | 1,269.65          |
| Transfer                                 | 08/02/2024 |     |      | √   | 100.00           | 1,369.65          |
| Transfer                                 | 08/02/2024 |     |      | √   | 1,615.00         | 2,984.65          |
| Transfer                                 | 08/02/2024 |     |      | √   | 2,163.00         | 5,147.65          |
| Transfer                                 | 08/13/2024 |     |      | √   | 1,560.26         | 6,707.91          |
| Transfer                                 | 08/20/2024 |     |      | √   | 486.14           | 7,194.05          |
| Transfer                                 | 08/20/2024 |     |      | √   | 1,166.00         | 8,360.05          |
| Transfer                                 | 08/20/2024 |     |      | √   | 2,163.00         | 10,523.05         |
| Transfer                                 | 08/20/2024 |     |      | √   | 3,130.86         | 13,653.91         |
| <b>Total Deposits and Credits</b>        |            |     |      |     | <b>13,653.91</b> | <b>13,653.91</b>  |
| <b>Total Cleared Transactions</b>        |            |     |      |     | <b>13,653.91</b> | <b>13,653.91</b>  |
| <b>Cleared Balance</b>                   |            |     |      |     | <b>13,653.91</b> | <b>147,116.88</b> |
| <b>Register Balance as of 08/31/2024</b> |            |     |      |     | <b>13,653.91</b> | <b>147,116.88</b> |

Tulare Public Cemetery District  
**Balance Sheet**  
As of September 30, 2024

|                                                 | Sep 30, 24          |
|-------------------------------------------------|---------------------|
| <b>ASSETS</b>                                   |                     |
| <b>Current Assets</b>                           |                     |
| <b>Checking/Savings</b>                         |                     |
| 10100 · Petty Cash                              | 500.00              |
| 10150 · Bank of The Sierra - CHK ACCT           | 71,522.30           |
| 10500 · Cash in Treasury (772)                  | 283,132.25          |
| 10600 · Endowment - Reserved (773)              |                     |
| 1620 · Edowment Care 1620                       | 316,017.92          |
| 10600 · Endowment - Reserved (773) - Other      | 1,800,395.74        |
| <b>Total 10600 · Endowment - Reserved (773)</b> | <b>2,116,413.66</b> |
| 10700 · Cash in Expansion Account (807)         | 215,418.17          |
| 10900 · Endowment - Unreserved (817)            | 234,718.16          |
| 10950 · Pre-Need Payment Plan (886)             | 177,459.19          |
| <b>Total Checking/Savings</b>                   | <b>3,099,163.73</b> |
| <b>Accounts Receivable</b>                      |                     |
| 11001 · Accounts Receivable - PVQ (772)         | 23,500.00           |
| 11010 · Receivable - Pre-Need Pmt Plan          | 138,474.72          |
| 11020 · Other Accounts Receivable               | 826.44              |
| <b>Total Accounts Receivable</b>                | <b>162,801.16</b>   |
| <b>Other Current Assets</b>                     |                     |
| 11300 · Prepaid Expense                         |                     |
| 11320 · Prepaid Workers Compensation            | 29,594.25           |
| 11330 · Prepaid Liability Insurance             | 40,149.76           |
| 11340 · Prepaid Property Insurance              | 4,219.51            |
| <b>Total 11300 · Prepaid Expense</b>            | <b>73,963.52</b>    |
| 12001 · Undeposited Funds                       | 7,839.53            |
| 12101 · Inventory Asset                         | 19,270.62           |
| <b>Total Other Current Assets</b>               | <b>101,073.67</b>   |
| <b>Total Current Assets</b>                     | <b>3,363,038.56</b> |
| <b>TOTAL ASSETS</b>                             | <b>3,363,038.56</b> |
| <b>LIABILITIES &amp; EQUITY</b>                 |                     |
| <b>Liabilities</b>                              |                     |
| <b>Current Liabilities</b>                      |                     |
| <b>Accounts Payable</b>                         |                     |
| 20000 · Accounts Payable                        | 114,966.05          |
| <b>Total Accounts Payable</b>                   | <b>114,966.05</b>   |
| <b>Other Current Liabilities</b>                |                     |
| 25600 · PTO Accruals                            | 9,004.02            |
| 24000 · Payroll Liabilities                     | 21,714.13           |
| 25500 · Sales Tax Payable                       | 6,210.53            |
| <b>Total Other Current Liabilities</b>          | <b>36,928.68</b>    |
| <b>Total Current Liabilities</b>                | <b>151,894.73</b>   |
| <b>Total Liabilities</b>                        | <b>151,894.73</b>   |

Tulare Public Cemetery District  
Balance Sheet  
As of September 30, 2024

|                            | Sep 30, 24   |
|----------------------------|--------------|
| Equity                     |              |
| 30000 · Fund Balance       | 2,799,148.20 |
| 31100 · Retain Earnings    | 437,394.81   |
| Net Income                 | -25,399.18   |
| Total Equity               | 3,211,143.83 |
| TOTAL LIABILITIES & EQUITY | 3,363,038.56 |

# Tulare Public Cemetery District

## Profit & Loss Budget Performance

September 2024

| Ordinary Income/Expense                          | Sep 24        | Budget         | Jul - Sep 24   | YTD Budget     | Annual Bud...    |
|--------------------------------------------------|---------------|----------------|----------------|----------------|------------------|
| <b>Income</b>                                    |               |                |                |                |                  |
| 3999 · Total Beginning Cash Available            | 0             | 0              | 0              | 0              | 0                |
| 4000 · County Taxes                              | 0             | 20,833         | 0              | 62,500         | 250,000          |
| <b>4801 · Interest Income - 772</b>              |               |                |                |                |                  |
| 4801.1 · Transfer from Funds                     | 2,430         | 583            | 2,430          | 1,750          | 7,000            |
| <b>5400 · Charges for Current Services</b>       |               |                |                |                |                  |
| 5400.1 · Grave                                   | 11,000        | 8,333          | 0              | 25,000         | 100,000          |
| 5400.2 · Niche                                   | 1,630         |                | 53,115         |                |                  |
| 5400.3 · Open and Close                          | 25,850        |                | 3,260          |                |                  |
| 5400.4 · Administration                          | 9,000         |                | 86,530         |                |                  |
| 5400.5 · Vault Installation                      | 4,260         |                | 31,800         |                |                  |
| 5400.6 · Out of District Fee                     | 2,442         |                | 14,355         |                |                  |
| 5400.7 · Transfer Fees                           | 0             |                | 8,663          |                |                  |
| 5400.10 · Saturday Service Fee                   | 0             |                | 900            |                |                  |
| 5400.11 · Add On Packages                        | 0             |                | 4,800          |                |                  |
| 5400 · Charges for Current Services - Other      | 0             | 74,167         | 75             | 222,500        | 890,000          |
| <b>Total 5400 · Charges for Current Services</b> | <b>54,182</b> | <b>74,167</b>  | <b>203,498</b> | <b>222,500</b> | <b>890,000</b>   |
| <b>5450 · Concrete Base Sales</b>                | <b>6,000</b>  | <b>5,000</b>   | <b>15,800</b>  | <b>15,000</b>  | <b>60,000</b>    |
| 5460 · Vault Sales                               | 13,732        | 12,500         | 40,210         | 37,500         | 150,000          |
| 5470 · Vase Sales                                | 50            |                | 50             |                |                  |
| 5805 · Misc. Revenue                             | 3,862         | 833            | 3,963          | 2,500          | 10,000           |
| 5834 · Restitution                               | 0             | 0              | 0              | 0              | 0                |
| 5835 · Other Revenue                             | 0             | 208            | 0              | 625            | 2,500            |
| <b>Total Income</b>                              | <b>80,257</b> | <b>122,458</b> | <b>265,952</b> | <b>367,375</b> | <b>1,469,500</b> |
| <b>Cost of Goods Sold</b>                        |               |                |                |                |                  |
| 5900 · Concrete Base for Headstones              | 6,000         | 5,000          | 15,800         | 15,000         | 60,000           |
| 5901 · Vault Costs                               | 5,932         | 5,833          | 16,366         | 17,500         | 70,000           |
| 5905 · Vase Costs                                | 0             | 0              | 0              | 0              | 0                |
| 5908 · Emblem for Urn Costs                      | 0             | 0              | 0              | 0              | 0                |
| 5915 · Miscellaneous Service Supplies            | 26            | 83             | 26             | 250            | 1,000            |
| <b>Total COGS</b>                                | <b>11,958</b> | <b>10,917</b>  | <b>32,193</b>  | <b>32,750</b>  | <b>131,000</b>   |
| <b>Gross Profit</b>                              | <b>68,298</b> | <b>111,542</b> | <b>233,759</b> | <b>334,625</b> | <b>1,338,500</b> |
| <b>Expense</b>                                   |               |                |                |                |                  |
| <b>6000 · Payroll and Employee Benefits</b>      |               |                |                |                |                  |
| 6001 · Regular Payroll                           | 38,073        | 44,167         | 118,554        | 132,500        | 530,000          |
| 6002 · Overtime                                  | 762           | 1,000          | 3,106          | 3,000          | 12,000           |
| 6004 · Health Insurance Benefits                 | 5,319         | 8,167          | 15,958         | 24,500         | 98,000           |
| 6005 · Extra Help                                | 14,012        | 3,375          | 57,438         | 10,125         | 40,500           |
| 6008 · Directors Fees                            | 0             | 563            | 425            | 1,688          | 6,750            |
| 6011 · Retirement-SD Portion                     | 3,930         | 3,500          | 18,575         | 10,500         | 42,000           |
| 6012 · Social Security and Medicare              | 3,092         | 3,708          | 9,785          | 11,125         | 44,500           |
| 6015 · Workers Compensation Ins                  | 3,288         | 3,253          | 9,442          | 9,759          | 39,036           |
| 6016 · Unemployment Ins.                         | 116           | 300            | 275            | 900            | 3,600            |

# Tulare Public Cemetery District

## Profit & Loss Budget Performance

September 2024

|                                                    | Sep 24        | Budget        | Jul - Sep 24   | YTD Budget     | Annual Bud...  |
|----------------------------------------------------|---------------|---------------|----------------|----------------|----------------|
| 6017 · PTO Accrued Payout                          | 1,313         | 1,250         | 3,938          | 3,750          | 15,000         |
| 6018 · Other                                       | 0             | 0             | 0              | 0              | 0              |
| <b>Total 6000 · Payroll and Employee Benefits</b>  | <b>69,904</b> | <b>69,282</b> | <b>237,495</b> | <b>207,847</b> | <b>831,386</b> |
| 7003 · County Tax Admin Fees                       | 0             | 483           | 0              | 1,450          | 5,800          |
| <b>7004 · Clothing and Personal Supplies</b>       |               |               |                |                |                |
| 70042 · PPE - Personal Protective Equip            | 382           |               | 564            |                |                |
| 70043 · First Aid Supplies                         | 54            |               | 529            |                |                |
| 7004 · Clothing and Personal Supplies - Other      | 0             | 500           | 150            | 1,500          | 6,000          |
| <b>Total 7004 · Clothing and Personal Supplies</b> | <b>436</b>    | <b>500</b>    | <b>1,243</b>   | <b>1,500</b>   | <b>6,000</b>   |
| <b>7005 · Telecommunications</b>                   |               |               |                |                |                |
| 70051 · Internet                                   | 164           |               | 395            |                |                |
| 70052 · Phone Lines                                | 597           |               | 1,196          |                |                |
| 70053 · Tablet                                     | 24            |               | 24             |                |                |
| 7005 · Telecommunications - Other                  | 242           | 958           | 1,474          | 2,875          | 11,500         |
| <b>Total 7005 · Telecommunications</b>             | <b>1,027</b>  | <b>958</b>    | <b>3,090</b>   | <b>2,875</b>   | <b>11,500</b>  |
| 7006 · Vaults and Liners                           | 0             | 0             | 0              | 0              | 0              |
| 7008 · Freight/Delivery Fees                       | 0             | 42            | 0              | 125            | 500            |
| 7009 · Household Supplies                          | 533           | 42            | 533            | 125            | 500            |
| <b>7010 · Insurance</b>                            |               |               |                |                |                |
| 70101 · General Liability Insurance                | 4,461         |               | 13,033         |                |                |
| 70102 · Property Insurance                         | 469           |               | 1,406          |                |                |
| 70103 · Auto Insurance                             | 0             |               | 8              |                |                |
| 70104 · Mobile Equipment Insurance                 | 0             |               | 2,592          |                |                |
| 70105 · Crime/Bond Insurance                       | 0             |               | 176            |                |                |
| 70106 · Cyber Liability Contribution               | 0             |               | 673            |                |                |
| 7010 · Insurance - Other                           | 0             | 5,188         | 0              | 15,565         | 62,258         |
| <b>Total 7010 · Insurance</b>                      | <b>4,930</b>  | <b>5,188</b>  | <b>17,889</b>  | <b>15,565</b>  | <b>62,258</b>  |
| 7011 · Concrete Base for Headstones                | 0             | 0             | 0              | 0              | 0              |
| 7025 · Mileage Reimbursement Expense               | 0             | 100           | 17             | 300            | 1,200          |
| <b>7030 · Maintenance and Repairs</b>              |               |               |                |                |                |
| 70200 · Repair & Main. - KERN Equipment            | 1,651         |               | 6,748          |                |                |
| 70203 · Diesel KERN for Equipment                  | 0             |               | 796            |                |                |
| 70204 · Unleaded - KERN Fuel for Equip             | 479           |               | 1,476          |                |                |
| 70205 · Unleaded - North Fuel Equip                | 0             |               | 199            |                |                |
| 70206 · Repair & Main. -North Equipment            | 284           |               | 2,124          |                |                |
| 70207 · Diesel NORTH for Equipment                 | 0             |               | 331            |                |                |
| 70209 · Sprinkler NORTH Repairs/Supply             | 0             |               | 108            |                |                |
| 70210 · Tools -KERN Ground Maintenance             | 175           |               | 805            |                |                |
| 70211 · Repair & Main.-KERN Location               | 421           |               | 13,544         |                |                |
| 70213 · Fence Repairs NORTH J and Maint            | 0             |               | 329            |                |                |
| 70215 · Tools - North Ground Mainten               | 0             |               | 152            |                |                |
| 70300 · Repair & Main. - Outside KERN              | 70            |               | 489            |                |                |
| 70301 · Safety Supplies & Compliance               | 288           |               | 288            |                |                |
| 70305 · Repair & Main. - Headstones/Con            | 0             |               | 0              |                |                |

# Tulare Public Cemetery District

## Profit & Loss Budget Performance

September 2024

|                                                    | Sep 24        | Budget        | Jul - Sep 24  | YTD Budget    | Annual Bud...  |
|----------------------------------------------------|---------------|---------------|---------------|---------------|----------------|
| 70307 · Repair & Maint.-Outside North              | 95            |               | 95            |               |                |
| 70308 · Weed Control Spray for Grounds             | 2,150         |               | 4,877         |               |                |
| 70309 · Sprinkler KERN Repairs/Supplies            | 2,217         |               | 11,530        |               |                |
| 70310 · Grounds Tools for Maintenance              | 102           |               | 102           |               |                |
| 70311 · Landscaping -flowers grass tree            | 482           |               | 2,233         |               |                |
| 70400 · Repair & Main. - Building Kern             | 0             |               | 214           |               |                |
| 70401 · Pest Control                               | 100           |               | 350           |               |                |
| 7030 · Maintenance and Repairs - Other             | 2,356         | 13,333        | 6,226         | 40,000        | 160,000        |
| <b>Total 7030 · Maintenance and Repairs</b>        | <b>10,869</b> | <b>13,333</b> | <b>53,014</b> | <b>40,000</b> | <b>160,000</b> |
| 7036 · Office Supplies and Expense                 |               |               |               |               |                |
| 61000 · Copier/Equipment Lease                     | 459           |               | 1,491         |               |                |
| 61001 · Water / Breakroom Supplies                 | 286           |               | 739           |               |                |
| 62000 · Office Supplies                            | 716           |               | 1,215         |               |                |
| 65000 · Software Programs/ Website                 | 1,350         |               | 4,050         |               |                |
| 7036 · Office Supplies and Expense - Other         | 618           | 3,750         | 1,515         | 11,250        | 45,000         |
| <b>Total 7036 · Office Supplies and Expense</b>    | <b>3,430</b>  | <b>3,750</b>  | <b>9,010</b>  | <b>11,250</b> | <b>45,000</b>  |
| 7037 · Marketing                                   | 0             | 0             | 0             | 0             | 0              |
| 7039 · Miscellaneous                               | 0             | 188           | 356           | 564           | 2,256          |
| 7040 · Bank Fees                                   | 45            |               | 135           |               |                |
| 7043 · Professional Fees                           |               |               |               |               |                |
| 68100 · Accounting                                 | 728           |               | 3,596         |               |                |
| 68201 · Employment - Background/Drug Sc            | 0             |               | 136           |               |                |
| 68300 · Legal                                      | 3,239         |               | 6,752         |               |                |
| 7043 · Professional Fees - Other                   | 0             | 3,333         | 0             | 10,000        | 40,000         |
| <b>Total 7043 · Professional Fees</b>              | <b>3,967</b>  | <b>3,333</b>  | <b>10,484</b> | <b>10,000</b> | <b>40,000</b>  |
| 7045 · Security                                    |               |               |               |               |                |
| 70451 · Alarm Service                              | 0             |               | 129           |               |                |
| 7045 · Security - Other                            | 2,035         | 1,250         | 8,709         | 3,750         | 15,000         |
| <b>Total 7045 · Security</b>                       | <b>2,035</b>  | <b>1,250</b>  | <b>8,838</b>  | <b>3,750</b>  | <b>15,000</b>  |
| 7059 · Publications and Legal Notices              |               |               |               |               |                |
| 70591 · Membership Dues                            | 0             |               | 297           |               |                |
| 7059 · Publications and Legal Notices - Other      | 0             | 417           | 0             | 1,250         | 5,000          |
| <b>Total 7059 · Publications and Legal Notices</b> | <b>0</b>      | <b>417</b>    | <b>297</b>    | <b>1,250</b>  | <b>5,000</b>   |
| 7073 · Training / Education                        | 1,574         | 417           | 1,574         | 1,250         | 5,000          |
| 7074 · Transportation and Travel                   | 0             | 333           | 0             | 1,000         | 4,000          |

# Tulare Public Cemetery District

## Profit & Loss Budget Performance

September 2024

|                                              | Sep 24  | Budget  | Jul - Sep 24 | YTD Budget | Annual Bud... |
|----------------------------------------------|---------|---------|--------------|------------|---------------|
| 7081 · Utilities                             |         |         |              |            |               |
| 77100 · SCE KERN ELECTRIC                    | 0       |         | 3,323        |            |               |
| 77101 · SCE ELECTRIC NORTH                   | 0       |         | 4,201        |            |               |
| 77200 · SO Cal Gas                           | 0       |         | 48           |            |               |
| 77300 · Water, Sewer                         | 4,584   |         | 14,514       |            |               |
| 779001 · Waste Disposal North                | 341     |         | 1,023        |            |               |
| 79000 · Waste Disposal Kern                  | 1,178   |         | 1,995        |            |               |
| 7081 · Utilities - Other                     | 0       | 5,417   | 0            | 16,250     | 65,000        |
| Total 7081 · Utilities                       | 6,103   | 5,417   | 25,104       | 16,250     | 65,000        |
| 7090 · Vehicle Expense                       | 0       | 8       | 0            | 25         | 100           |
| 7425 · Taxes                                 | 0       | 667     | 0            | 2,000      | 8,000         |
| 8001 · Graves Repurchase                     | 10,800  | 1,667   | 12,228       | 5,000      | 20,000        |
| 8002 · Niches                                | 0       | 0       | 0            | 0          | 0             |
| 8100 · Building and Improvements             | 0       | 0       | 0            | 0          | 0             |
| 8300 · Equipment                             | 0       | 0       | 0            | 0          | 0             |
| 8302 · Grounds NORTH Equipment               | 0       |         | 974          |            |               |
| 8301 · Grounds KERN Equipment                | 0       |         | 375          |            |               |
| 8300 · Equipment - Other                     | 0       | 4,167   | 0            | 12,500     | 50,000        |
| Total 8300 · Equipment                       | 0       | 4,167   | 1,349        | 12,500     | 50,000        |
| 7432 · Appropriation for Contingencies       | 0       | 0       | 0            | 0          | 0             |
| Total Expense                                | 115,654 | 111,542 | 382,655      | 334,625    | 1,338,500     |
| Net Ordinary Income                          | -47,356 | -0      | -148,897     | -0         | 0             |
| Other Income/Expense                         |         |         |              |            |               |
| Other Income                                 |         |         |              |            |               |
| 9100 · Endowment - 773                       |         |         |              |            |               |
| 9101 · Endowment Revenue -Current Serv       | 9,696   | 10,833  | 39,309       | 32,500     | 130,000       |
| 9102 · Interest Income - Endowment 773       | 18,431  | 7,417   | 18,431       | 22,250     | 89,000        |
| Total 9100 · Endowment - 773                 | 28,127  | 18,250  | 57,740       | 54,750     | 219,000       |
| 9200 · Fund for Future Expansion - 807       |         |         |              |            |               |
| 9201 · Rent and Concessions - 807            | 0       | 1,667   | 0            | 5,000      | 20,000        |
| 9203 · Interest Income - 807                 | 1,895   | 783     | 1,895        | 2,350      | 9,400         |
| 9204 · Current Services Admin (807)          | 0       | 0       | 0            | 0          | 0             |
| Total 9200 · Fund for Future Expansion - 807 | 1,895   | 2,450   | 1,895        | 7,350      | 29,400        |
| 9300 · Unreserved Funds - 817                |         |         |              |            |               |
| 9301 · Interest Income - 817                 | 2,065   | 833     | 2,065        | 2,500      | 10,000        |
| Total 9300 · Unreserved Funds - 817          | 2,065   | 833     | 2,065        | 2,500      | 10,000        |

# Tulare Public Cemetery District Profit & Loss Budget Performance

September 2024

|                                  | Sep 24 | Budget | Jul - Sep 24 | YTD Budget | Annual Bud... |
|----------------------------------|--------|--------|--------------|------------|---------------|
| 9400 · Pre Need - 886            |        |        |              |            |               |
| 5400.1P · Pre-Need Grave         | 1,000  |        | 16,500       |            |               |
| 5400.3P · Open and Close         | 4,900  |        | 24,700       |            |               |
| 5400.4P · Administration         | 600    |        | 1,200        |            |               |
| 5400.5P · Vault Installation     | 429    |        | 4,163        |            |               |
| 5400.6P · PreNeed Vault Sales    | 600    |        | 9,766        |            |               |
| 5400.7P · PreNeed Endowment      | 393    |        | 2,565        |            |               |
| 5400.8P · Payment Plan Contracts | 136    |        | 1,086        |            |               |
| 9401 · Interest Income - 886     | 1,818  | 833    | 1,818        | 2,500      | 10,000        |
| 9400 · Pre Need - 886 - Other    | 0      | 16,667 | 0            | 50,000     | 200,000       |
| Total 9400 · Pre Need - 886      | 9,875  | 17,500 | 61,798       | 52,500     | 210,000       |
| 9900 · Other Income              |        |        |              |            |               |
| 9901 · CD Interest               | 0      | 500    | 0            | 1,500      | 6,000         |
| Total 9900 · Other Income        | 0      | 500    | 0            | 1,500      | 6,000         |
| Total Other Income               | 41,962 | 39,533 | 123,497      | 118,600    | 474,400       |
| Net Other Income                 | 41,962 | 39,533 | 123,497      | 118,600    | 474,400       |
| Net Income                       | -5,394 | 39,533 | -25,399      | 118,600    | 474,400       |

# Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 09/30/2024

| Type                           | Date       | Num   | Name                                 | Clr | Amount     | Balance    |
|--------------------------------|------------|-------|--------------------------------------|-----|------------|------------|
| Beginning Balance              |            |       |                                      |     |            | 111,027.69 |
| Cleared Transactions           |            |       |                                      |     |            |            |
| Checks and Payments - 62 items |            |       |                                      |     |            |            |
| Bill Pmt -Check                | 07/31/2024 | 4533  | CAL Turf Equipment & Supply Inc.     | √   | -2,926.86  | -2,926.86  |
| Bill Pmt -Check                | 07/31/2024 | 4545  | PLOTBOX INC                          | √   | -1,350.00  | -4,276.86  |
| Bill Pmt -Check                | 07/31/2024 | 4540  | Home Depot Credit Services           | √   | -720.80    | -4,997.66  |
| Bill Pmt -Check                | 08/09/2024 | 4552  | Barnes Memorials                     | √   | -2,800.00  | -7,797.66  |
| Bill Pmt -Check                | 08/09/2024 | 4562  | PLOTBOX INC                          | √   | -1,350.00  | -9,147.66  |
| Bill Pmt -Check                | 08/09/2024 | 4546  | Reed Shaffer                         | √   | -328.73    | -9,476.39  |
| Bill Pmt -Check                | 08/14/2024 | 4572  | Lima, Michele                        | √   | -250.00    | -9,726.39  |
| Bill Pmt -Check                | 08/26/2024 | 4596  | Barnes Memorials                     | √   | -3,800.00  | -13,526.39 |
| Bill Pmt -Check                | 08/30/2024 | 4576  | Christy Vault Co, Inc.               | √   | -5,055.00  | -18,581.39 |
| Bill Pmt -Check                | 08/30/2024 | 4594  | Ewing Irrigation Products Inc.       | √   | -3,318.60  | -21,899.99 |
| Bill Pmt -Check                | 08/30/2024 | 4575  | CAL Turf Equipment & Supply Inc.     | √   | -2,301.64  | -24,201.63 |
| Bill Pmt -Check                | 08/30/2024 | 4578  | Element Security Solutions, Inc.     | √   | -1,976.50  | -26,178.13 |
| Bill Pmt -Check                | 08/30/2024 | 4588  | Tulare County Counsel                | √   | -1,531.80  | -27,709.93 |
| Bill Pmt -Check                | 08/30/2024 | 4585  | PriorityWest                         | √   | -1,300.00  | -29,009.93 |
| Bill Pmt -Check                | 08/30/2024 | 4595  | LABORMAX STAFFING                    | √   | -949.61    | -29,959.54 |
| Bill Pmt -Check                | 08/30/2024 | 4587  | Roche Oil, Inc.                      | √   | -807.01    | -30,766.55 |
| Bill Pmt -Check                | 08/30/2024 | 4582  | Johnson Controls Fire Protection LP  | √   | -262.69    | -31,029.24 |
| Bill Pmt -Check                | 08/30/2024 | 4580  | Giotto's Alarm Tech, INC.            | √   | -129.20    | -31,158.44 |
| Bill Pmt -Check                | 08/30/2024 | 4586  | Res Com Pest Control                 | √   | -100.00    | -31,258.44 |
| Bill Pmt -Check                | 08/30/2024 | 4577  | Cintas First Aid Safety              | √   | -40.22     | -31,298.66 |
| Bill Pmt -Check                | 08/30/2024 | 4584  | Morris Levin & Son                   | √   | -28.13     | -31,326.79 |
| Check                          | 09/05/2024 | 10865 | Employee                             | √   | -1,394.96  | -32,721.75 |
| Check                          | 09/05/2024 | 10866 | Employee                             | √   | -1,136.41  | -33,858.16 |
| Check                          | 09/05/2024 | EFT   | Paychex of New York LLC              | √   | -364.00    | -34,222.16 |
| Check                          | 09/06/2024 | EFT   | Paychex of New York LLC              | √   | -18,281.57 | -52,503.73 |
| Bill Pmt -Check                | 09/10/2024 | 4597  | Roche Oil, Inc.                      | √   | -450.59    | -52,954.32 |
| Bill Pmt -Check                | 09/11/2024 | 4598  | Tulare County Counsel                | √   | -2,313.90  | -55,268.22 |
| Bill Pmt -Check                | 09/11/2024 | 4599  | Ewing Irrigation Products Inc.       | √   | -1,197.66  | -56,465.88 |
| Bill Pmt -Check                | 09/11/2024 | EFT   | AT & T Internet                      | √   | -70.00     | -56,535.88 |
| Bill Pmt -Check                | 09/13/2024 | 4601  | CAL Turf Equipment & Supply Inc.     | √   | -5,052.02  | -61,587.90 |
| Bill Pmt -Check                | 09/13/2024 | 4602  | Roche Oil, Inc.                      | √   | -641.07    | -62,228.97 |
| Bill Pmt -Check                | 09/13/2024 | 4604  | California Business Machines         | √   | -35.87     | -62,264.84 |
| Bill Pmt -Check                | 09/16/2024 | 4613  | LABORMAX STAFFING                    | √   | -4,829.92  | -67,094.76 |
| Bill Pmt -Check                | 09/16/2024 | 4610  | Element Security Solutions, Inc.     | √   | -2,200.00  | -69,294.76 |
| Bill Pmt -Check                | 09/16/2024 | 4616  | Uline, Inc.                          | √   | -1,161.88  | -70,456.64 |
| Bill Pmt -Check                | 09/16/2024 | 4611  | Ewing Irrigation Products Inc.       | √   | -972.71    | -71,429.35 |
| Bill Pmt -Check                | 09/16/2024 | 4614  | Linder Equip CO.                     | √   | -823.48    | -72,252.83 |
| Bill Pmt -Check                | 09/16/2024 | 4608  | CAL Turf Equipment & Supply Inc.     | √   | -751.00    | -73,003.83 |
| Bill Pmt -Check                | 09/16/2024 | 4607  | Battery Pro                          | √   | -607.06    | -73,610.89 |
| Bill Pmt -Check                | 09/16/2024 | 4612  | Home Depot Credit Services           | √   | -585.51    | -74,196.40 |
| Bill Pmt -Check                | 09/16/2024 | 4603  | Petty Cash                           | √   | -335.37    | -74,531.77 |
| Bill Pmt -Check                | 09/16/2024 | 4606  | Baker Supplies and Repairs- Los Bano | √   | -259.79    | -74,791.56 |
| Bill Pmt -Check                | 09/16/2024 | 4609  | Cintas First Aid Safety              | √   | -62.93     | -74,854.49 |
| Bill Pmt -Check                | 09/16/2024 | 4615  | Res Com Pest Control                 | √   | -50.00     | -74,904.49 |
| Bill Pmt -Check                | 09/16/2024 | 4605  | AT & T Mobility                      | √   | -47.85     | -74,952.34 |
| Bill Pmt -Check                | 09/17/2024 | EFT   | CALPERS                              | √   | -2,663.54  | -77,615.88 |
| Bill Pmt -Check                | 09/17/2024 | EFT   | CALPERS                              | √   | -2,601.92  | -80,217.80 |
| Bill Pmt -Check                | 09/17/2024 | EFT   | CALPERS                              | √   | -2,357.43  | -82,575.23 |
| Bill Pmt -Check                | 09/17/2024 | EFT   | CALPERS                              | √   | -338.15    | -82,913.38 |
| Bill Pmt -Check                | 09/17/2024 | EFT   | CALPERS                              | √   | -337.00    | -83,250.38 |

# Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 09/30/2024

| Type                      | Date       | Num   | Name                          | Clr | Amount      | Balance     |
|---------------------------|------------|-------|-------------------------------|-----|-------------|-------------|
| Bill Pmt -Check           | 09/17/2024 | EFT   | CALPERS                       | √   | -304.02     | -83,554.40  |
| Bill Pmt -Check           | 09/18/2024 | EFT   | CALPERS                       | √   | -3,460.59   | -87,014.99  |
| Check                     | 09/18/2024 | EFT   | AT & T Phone's                | √   | -241.69     | -87,256.68  |
| Bill Pmt -Check           | 09/19/2024 | EFT   | Southern California Edison    | √   | -2,470.37   | -89,727.05  |
| Check                     | 09/19/2024 | 10876 | Employee                      | √   | -1,238.59   | -90,965.64  |
| Check                     | 09/19/2024 | 10878 | Employee                      | √   | -1,040.05   | -92,005.69  |
| Check                     | 09/19/2024 | EFT   | Paychex of New York LLC       | √   | -364.00     | -92,369.69  |
| Check                     | 09/20/2024 | EFT   | Paychex of New York LLC       | √   | -18,302.16  | -110,671.85 |
| Bill Pmt -Check           | 09/20/2024 | EFT   | City of Tulare                | √   | -5,913.92   | -116,585.77 |
| Bill Pmt -Check           | 09/24/2024 | EFT   | AT & T Phone's                | √   | -257.61     | -116,843.38 |
| Bill Pmt -Check           | 09/27/2024 | EFT   | AT&T #55968788463356          | √   | -433.64     | -117,277.02 |
| Check                     | 09/30/2024 | EFT   | Positive Pay - Bank of Sierra | √   | -45.00      | -117,322.02 |
| Total Checks and Payments |            |       |                               |     | -117,322.02 | -117,322.02 |

## Deposits and Credits - 15 items

|                 |            |      |                               |   |           |           |
|-----------------|------------|------|-------------------------------|---|-----------|-----------|
| Deposit         | 09/05/2024 |      |                               | √ | 23,500.00 | 23,500.00 |
| Deposit         | 09/12/2024 |      |                               | √ | 2,380.26  | 25,880.26 |
| Deposit         | 09/12/2024 |      |                               | √ | 3,056.60  | 28,936.86 |
| Deposit         | 09/12/2024 |      |                               | √ | 6,983.33  | 35,920.19 |
| Deposit         | 09/12/2024 |      |                               | √ | 9,264.97  | 45,185.16 |
| Deposit         | 09/19/2024 |      |                               | √ | 2,338.57  | 47,523.73 |
| Deposit         | 09/19/2024 |      |                               | √ | 2,873.82  | 50,397.55 |
| Deposit         | 09/19/2024 |      |                               | √ | 3,428.00  | 53,825.55 |
| Deposit         | 09/19/2024 |      |                               | √ | 25,686.10 | 79,511.65 |
| Deposit         | 09/27/2024 |      |                               | √ | 703.90    | 80,215.55 |
| Deposit         | 09/27/2024 |      |                               | √ | 1,703.07  | 81,918.62 |
| Deposit         | 09/27/2024 |      |                               | √ | 10,000.00 | 91,918.62 |
| Bill Pmt -Check | 10/11/2024 | 4631 | CARQUEST AUTO PARTS - CP PHEL | √ | 0.00      | 91,918.62 |
| Check           | 10/22/2024 | 4660 | VOID                          | √ | 0.00      | 91,918.62 |
| Check           | 11/12/2024 | 4684 | VOID                          | √ | 0.00      | 91,918.62 |

Total Deposits and Credits

91,918.62 91,918.62

Total Cleared Transactions

-25,403.40 -25,403.40

Cleared Balance

-25,403.40 85,624.29

## Uncleared Transactions

### Checks and Payments - 9 items

|                 |            |      |                                         |  |           |            |
|-----------------|------------|------|-----------------------------------------|--|-----------|------------|
| Bill Pmt -Check | 05/17/2024 | 4444 | PLOTBOX INC                             |  | -1,350.00 | -1,350.00  |
| Bill Pmt -Check | 05/29/2024 | EFT  | County of Tulare                        |  | -143.32   | -1,493.32  |
| Bill Pmt -Check | 08/09/2024 | 4555 | Cintas First Aid Safety                 |  | -206.74   | -1,700.06  |
| Bill Pmt -Check | 08/30/2024 | 4581 | Home Depot Credit Services              |  | -992.78   | -2,692.84  |
| Bill Pmt -Check | 09/21/2024 | EFT  | Waste Management/USA Waste              |  | -340.93   | -3,033.77  |
| Bill Pmt -Check | 09/27/2024 | 4617 | CAPC - Calif Assoc of Public Cemeteries |  | -796.00   | -3,829.77  |
| Bill Pmt -Check | 09/27/2024 | 4619 | PLOTBOX INC                             |  | -778.00   | -4,607.77  |
| Bill Pmt -Check | 09/30/2024 | 4620 | Barnes Memorials                        |  | -6,000.00 | -10,607.77 |
| Bill Pmt -Check | 09/30/2024 | EFT  | CALPERS                                 |  | -3,494.22 | -14,101.99 |

Total Checks and Payments

-14,101.99 -14,101.99

### Deposits and Credits - 1 item

|       |            |      |      |  |      |      |
|-------|------------|------|------|--|------|------|
| Check | 09/27/2024 | 4618 | VOID |  | 0.00 | 0.00 |
|-------|------------|------|------|--|------|------|

Total Deposits and Credits

0.00 0.00

Total Uncleared Transactions

-14,101.99 -14,101.99

|                                   |  |  |  |  |            |           |
|-----------------------------------|--|--|--|--|------------|-----------|
| Register Balance as of 09/30/2024 |  |  |  |  | -39,505.39 | 71,522.30 |
|-----------------------------------|--|--|--|--|------------|-----------|

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11/25/24

**Tulare Public Cemetery District  
Reconciliation Detail**

10500 - Cash in Treasury (772), Period Ending 09/30/2024

| Type                                     | Date       | Num      | Name              | Clr | Amount          | Balance           |
|------------------------------------------|------------|----------|-------------------|-----|-----------------|-------------------|
| <b>Beginning Balance</b>                 |            |          |                   |     |                 | <b>274,328.79</b> |
| <b>Cleared Transactions</b>              |            |          |                   |     |                 |                   |
| <b>Checks and Payments - 12 items</b>    |            |          |                   |     |                 |                   |
| Invoice                                  | 08/28/2024 | pvq15050 | TULARE COUNTY PVQ | √   | -23,500.00      | -23,500.00        |
| Invoice                                  | 09/04/2024 | pvq15054 | TULARE COUNTY PVQ | √   | -9,264.97       | -32,764.97        |
| Invoice                                  | 09/04/2024 | pvq15052 | TULARE COUNTY PVQ | √   | -6,983.33       | -39,748.30        |
| Invoice                                  | 09/04/2024 | pvq15051 | TULARE COUNTY PVQ | √   | -3,056.60       | -42,804.90        |
| Invoice                                  | 09/04/2024 | pvq15053 | TULARE COUNTY PVQ | √   | -2,380.26       | -45,185.16        |
| Invoice                                  | 09/11/2024 | pvq15055 | TULARE COUNTY PVQ | √   | -25,686.10      | -70,871.26        |
| Invoice                                  | 09/11/2024 | pvq15056 | TULARE COUNTY PVQ | √   | -3,428.00       | -74,299.26        |
| Invoice                                  | 09/11/2024 | pvq15058 | TULARE COUNTY PVQ | √   | -2,873.82       | -77,173.08        |
| Invoice                                  | 09/11/2024 | pvq15057 | TULARE COUNTY PVQ | √   | -2,338.57       | -79,511.65        |
| Invoice                                  | 09/18/2024 | pvq15061 | TULARE COUNTY PVQ | √   | -10,000.00      | -89,511.65        |
| Invoice                                  | 09/18/2024 | pvq15059 | TULARE COUNTY PVQ | √   | -1,703.07       | -91,214.72        |
| Invoice                                  | 09/18/2024 | pvq15060 | TULARE COUNTY PVQ | √   | -703.90         | -91,918.62        |
| Total Checks and Payments                |            |          |                   |     | -91,918.62      | -91,918.62        |
| <b>Deposits and Credits - 14 items</b>   |            |          |                   |     |                 |                   |
| Transfer                                 | 09/03/2024 |          |                   | √   | 3,012.50        | 3,012.50          |
| Transfer                                 | 09/05/2024 |          |                   | √   | 3,200.00        | 6,212.50          |
| Transfer                                 | 09/05/2024 |          |                   | √   | 8,638.33        | 14,850.83         |
| Transfer                                 | 09/05/2024 |          |                   | √   | 29,132.73       | 43,983.56         |
| Transfer                                 | 09/17/2024 |          |                   | √   | 300.00          | 44,283.56         |
| Transfer                                 | 09/17/2024 |          |                   | √   | 34,462.05       | 78,745.61         |
| Transfer                                 | 09/24/2024 |          |                   | √   | 37.50           | 78,783.11         |
| Transfer                                 | 09/24/2024 |          |                   | √   | 54.13           | 78,837.24         |
| Transfer                                 | 09/24/2024 |          |                   | √   | 3,775.00        | 82,612.24         |
| Transfer                                 | 09/24/2024 |          |                   | √   | 14,399.68       | 97,011.92         |
| Transfer                                 | 09/30/2024 |          |                   | √   | 600.00          | 97,611.92         |
| Transfer                                 | 09/30/2024 |          |                   | √   | 1,633.26        | 99,245.18         |
| Deposit                                  | 09/30/2024 |          | Interest          | √   | 2,430.32        | 101,675.50        |
| Transfer                                 | 09/30/2024 |          |                   | √   | 22,546.58       | 124,222.08        |
| Total Deposits and Credits               |            |          |                   |     | 124,222.08      | 124,222.08        |
| Total Cleared Transactions               |            |          |                   |     | 32,303.46       | 32,303.46         |
| Cleared Balance                          |            |          |                   |     | 32,303.46       | 306,632.25        |
| <b>Uncleared Transactions</b>            |            |          |                   |     |                 |                   |
| <b>Checks and Payments - 1 item</b>      |            |          |                   |     |                 |                   |
| Invoice                                  | 09/25/2024 | pvq15062 | TULARE COUNTY PVQ |     | -23,500.00      | -23,500.00        |
| Total Checks and Payments                |            |          |                   |     | -23,500.00      | -23,500.00        |
| Total Uncleared Transactions             |            |          |                   |     | -23,500.00      | -23,500.00        |
| <b>Register Balance as of 09/30/2024</b> |            |          |                   |     | <b>8,803.46</b> | <b>283,132.25</b> |

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11/22/24

**Tulare Public Cemetery District**  
**Reconciliation Detail**

10600 - Endowment - Reserved (773), Period Ending 09/30/2024

| Type                                   | Date       | Num | Name     | Clr | Amount           | Balance             |
|----------------------------------------|------------|-----|----------|-----|------------------|---------------------|
| <b>Beginning Balance</b>               |            |     |          |     |                  | <b>2,082,878.92</b> |
| <b>Cleared Transactions</b>            |            |     |          |     |                  |                     |
| <b>Deposits and Credits - 11 items</b> |            |     |          |     |                  |                     |
| Transfer                               | 09/03/2024 |     |          | √   | 750.00           | 750.00              |
| Transfer                               | 09/05/2024 |     |          | √   | 393.00           | 1,143.00            |
| Transfer                               | 09/05/2024 |     |          | √   | 1,779.00         | 2,922.00            |
| Transfer                               | 09/05/2024 |     |          | √   | 3,651.00         | 6,573.00            |
| Transfer                               | 09/17/2024 |     |          | √   | 600.00           | 7,173.00            |
| Transfer                               | 09/17/2024 |     |          | √   | 2,987.00         | 10,160.00           |
| Transfer                               | 09/24/2024 |     |          | √   | 1,179.00         | 11,339.00           |
| Transfer                               | 09/30/2024 |     |          | √   | 600.00           | 11,939.00           |
| Transfer                               | 09/30/2024 |     |          | √   | 1,200.00         | 13,139.00           |
| Transfer                               | 09/30/2024 |     |          | √   | 1,965.00         | 15,104.00           |
| Deposit                                | 09/30/2024 |     | Interest | √   | 18,430.74        | 33,534.74           |
| Total Deposits and Credits             |            |     |          |     | 33,534.74        | 33,534.74           |
| Total Cleared Transactions             |            |     |          |     | 33,534.74        | 33,534.74           |
| Cleared Balance                        |            |     |          |     | 33,534.74        | 2,116,413.66        |
| Register Balance as of 09/30/2024      |            |     |          |     | 33,534.74        | 2,116,413.66        |
| <b>Ending Balance</b>                  |            |     |          |     | <b>33,534.74</b> | <b>2,116,413.66</b> |

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11/22/24

Tulare Public Cemetery District  
**Reconciliation Detail**

10700 - Cash in Expansion Account (807), Period Ending 09/30/2024

| Type                                 | Date       | Num | Name     | Clr | Amount          | Balance           |
|--------------------------------------|------------|-----|----------|-----|-----------------|-------------------|
| <b>Beginning Balance</b>             |            |     |          |     |                 | <b>213,523.12</b> |
| <b>Cleared Transactions</b>          |            |     |          |     |                 |                   |
| <b>Deposits and Credits - 1 item</b> |            |     |          |     |                 |                   |
| Deposit                              | 09/30/2024 |     | Interest | ✓   | 1,895.05        | 1,895.05          |
| Total Deposits and Credits           |            |     |          |     | 1,895.05        | 1,895.05          |
| Total Cleared Transactions           |            |     |          |     | 1,895.05        | 1,895.05          |
| Cleared Balance                      |            |     |          |     | 1,895.05        | 215,418.17        |
| Register Balance as of 09/30/2024    |            |     |          |     | 1,895.05        | 215,418.17        |
| <b>Ending Balance</b>                |            |     |          |     | <b>1,895.05</b> | <b>215,418.17</b> |

Tulare Public Cemetery District  
Reconciliation Detail

10900 - Endowment - Unreserved (817), Period Ending 09/30/2024

| Type                              | Date       | Num | Name     | Clr | Amount   | Balance    |
|-----------------------------------|------------|-----|----------|-----|----------|------------|
| Beginning Balance                 |            |     |          |     |          | 232,653.33 |
| Cleared Transactions              |            |     |          |     |          |            |
| Deposits and Credits - 1 item     |            |     |          |     |          |            |
| Deposit                           | 09/30/2024 |     | Interest | √   | 2,064.83 | 2,064.83   |
| Total Deposits and Credits        |            |     |          |     | 2,064.83 | 2,064.83   |
| Total Cleared Transactions        |            |     |          |     | 2,064.83 | 2,064.83   |
| Cleared Balance                   |            |     |          |     | 2,064.83 | 234,718.16 |
| Register Balance as of 09/30/2024 |            |     |          |     | 2,064.83 | 234,718.16 |
| Ending Balance                    |            |     |          |     | 2,064.83 | 234,718.16 |

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11/22/24

**Tulare Public Cemetery District**  
**Reconciliation Detail**

10950 - Pre-Need Payment Plan (886), Period Ending 09/30/2024

| Type                                   | Date       | Num | Name     | Clr | Amount           | Balance           |
|----------------------------------------|------------|-----|----------|-----|------------------|-------------------|
| <b>Beginning Balance</b>               |            |     |          |     |                  | <b>147,116.88</b> |
| <b>Cleared Transactions</b>            |            |     |          |     |                  |                   |
| <b>Deposits and Credits - 16 items</b> |            |     |          |     |                  |                   |
| Transfer                               | 09/03/2024 |     |          | √   | 2,361.62         | 2,361.62          |
| Transfer                               | 09/04/2024 |     |          | √   | 351.37           | 2,712.99          |
| Transfer                               | 09/05/2024 |     |          | √   | 495.71           | 3,208.70          |
| Transfer                               | 09/05/2024 |     |          | √   | 1,065.07         | 4,273.77          |
| Transfer                               | 09/05/2024 |     |          | √   | 3,972.97         | 8,246.74          |
| Transfer                               | 09/05/2024 |     |          | √   | 8,552.00         | 16,798.74         |
| Transfer                               | 09/17/2024 |     |          | √   | 100.00           | 16,898.74         |
| Transfer                               | 09/17/2024 |     |          | √   | 866.00           | 17,764.74         |
| Transfer                               | 09/17/2024 |     |          | √   | 1,471.12         | 19,235.86         |
| Transfer                               | 09/24/2024 |     |          | √   | 2,141.63         | 21,377.49         |
| Transfer                               | 09/24/2024 |     |          | √   | 2,217.61         | 23,595.10         |
| Transfer                               | 09/26/2024 |     |          | √   | 260.30           | 23,855.40         |
| Transfer                               | 09/30/2024 |     |          | √   | 320.00           | 24,175.40         |
| Transfer                               | 09/30/2024 |     |          | √   | 1,649.29         | 25,824.69         |
| Deposit                                | 09/30/2024 |     | Interest | √   | 1,817.62         | 27,642.31         |
| Transfer                               | 09/30/2024 |     |          | √   | 2,700.00         | 30,342.31         |
| Total Deposits and Credits             |            |     |          |     | 30,342.31        | 30,342.31         |
| Total Cleared Transactions             |            |     |          |     | 30,342.31        | 30,342.31         |
| Cleared Balance                        |            |     |          |     | 30,342.31        | 177,459.19        |
| Register Balance as of 09/30/2024      |            |     |          |     | 30,342.31        | 177,459.19        |
| <b>Ending Balance</b>                  |            |     |          |     | <b>30,342.31</b> | <b>177,459.19</b> |

## Tulare Public Cemetery District

## Balance Sheet

As of October 31, 2024

|                                                 | Oct 31, 24          |
|-------------------------------------------------|---------------------|
| <b>ASSETS</b>                                   |                     |
| <b>Current Assets</b>                           |                     |
| <b>Checking/Savings</b>                         |                     |
| 00 · Clearing Acct.                             | 57,087.68           |
| 10100 · Petty Cash                              | 500.00              |
| 10150 · Bank of The Sierra - CHK ACCT           | 54,036.86           |
| 10500 · Cash in Treasury (772)                  | 182,716.42          |
| 10600 · Endowment - Reserved (773)              |                     |
| 1620 · Edowment Care 1620                       | 316,017.92          |
| 10600 · Endowment - Reserved (773) - Other      | 1,808,613.74        |
| <b>Total 10600 · Endowment - Reserved (773)</b> | <b>2,124,631.66</b> |
| 10700 · Cash in Expansion Account (807)         | 215,418.17          |
| 10900 · Endowment - Unreserved (817)            | 234,718.16          |
| 10950 · Pre-Need Payment Plan (886)             | 183,572.75          |
| <b>Total Checking/Savings</b>                   | <b>3,052,681.70</b> |
| <b>Accounts Receivable</b>                      |                     |
| 11001 · Accounts Receivable - PVQ (772)         | 44,764.40           |
| 11010 · Receivable - Pre-Need Pmt Plan          | 132,740.67          |
| 11020 · Other Accounts Receivable               | 1,857.56            |
| <b>Total Accounts Receivable</b>                | <b>179,362.63</b>   |
| <b>Other Current Assets</b>                     |                     |
| 11300 · Prepaid Expense                         |                     |
| 11320 · Prepaid Workers Compensation            | 26,306.00           |
| 11330 · Prepaid Liability Insurance             | 35,688.68           |
| 11340 · Prepaid Property Insurance              | 3,750.68            |
| <b>Total 11300 · Prepaid Expense</b>            | <b>65,745.36</b>    |
| 12001 · Undeposited Funds                       | 956.56              |
| 12101 · Inventory Asset                         | 19,050.49           |
| <b>Total Other Current Assets</b>               | <b>85,752.41</b>    |
| <b>Total Current Assets</b>                     | <b>3,317,796.74</b> |
| <b>TOTAL ASSETS</b>                             | <b>3,317,796.74</b> |
| <b>LIABILITIES &amp; EQUITY</b>                 |                     |
| <b>Liabilities</b>                              |                     |
| <b>Current Liabilities</b>                      |                     |
| <b>Accounts Payable</b>                         |                     |
| 20000 · Accounts Payable                        | 99,679.26           |
| <b>Total Accounts Payable</b>                   | <b>99,679.26</b>    |

Tulare Public Cemetery District  
**Balance Sheet**  
As of October 31, 2024

|                                 | Oct 31, 24   |
|---------------------------------|--------------|
| Other Current Liabilities       |              |
| 25600 · PTO Accruals            | 6,765.73     |
| 24000 · Payroll Liabilities     | 18,701.28    |
| 25500 · Sales Tax Payable       | 6,977.72     |
| Total Other Current Liabilities | 32,444.73    |
| Total Current Liabilities       | 132,123.99   |
| Total Liabilities               | 132,123.99   |
| Equity                          |              |
| 30000 · Fund Balance            | 2,799,148.20 |
| 31100 · Retain Earnings         | 437,394.81   |
| Net Income                      | -50,870.26   |
| Total Equity                    | 3,185,672.75 |
| TOTAL LIABILITIES & EQUITY      | 3,317,796.74 |

# Tulare Public Cemetery District

## Profit & Loss Budget Performance

October 2024

| Ordinary Income/Expense                     | Oct 24 | Budget  | Jul - Oct 24 | YTD Budget | Annual Bud... |
|---------------------------------------------|--------|---------|--------------|------------|---------------|
| Income                                      |        |         |              |            |               |
| 3999 · Total Beginning Cash Available       | 0      | 0       | 0            | 0          | 0             |
| 4000 · County Taxes                         | 0      | 20,833  | 0            | 83,333     | 250,000       |
| 4801 · Interest Income - 772                | 0      | 583     | 2,430        | 2,333      | 7,000         |
| 4801.1 · Transfer from Funds                | 0      | 8,333   | 0            | 33,333     | 100,000       |
| 5400 · Charges for Current Services         |        |         |              |            |               |
| 5400.1 · Grave                              | 35,000 |         | 88,115       |            |               |
| 5400.2 · Niche                              | 4,239  |         | 7,499        |            |               |
| 5400.3 · Open and Close                     | 17,100 |         | 103,630      |            |               |
| 5400.4 · Administration                     | 8,700  |         | 40,500       |            |               |
| 5400.5 · Vault Installation                 | 2,575  |         | 16,930       |            |               |
| 5400.6 · Out of District Fee                | 1,834  |         | 10,497       |            |               |
| 5400.7 · Transfer Fees                      | 0      |         | 900          |            |               |
| 5400.10 · Saturday Service Fee              | 0      |         | 4,800        |            |               |
| 5400.11 · Add On Packages                   | 0      |         | 75           |            |               |
| 5400 · Charges for Current Services - Other | 0      | 74,167  | 0            | 296,667    | 890,000       |
| Total 5400 · Charges for Current Services   | 69,448 | 74,167  | 272,946      | 296,667    | 890,000       |
| 5450 · Concrete Base Sales                  | 3,600  | 5,000   | 19,400       | 20,000     | 60,000        |
| 5460 · Vault Sales                          | 9,299  | 12,500  | 49,509       | 50,000     | 150,000       |
| 5470 · Vase Sales                           | 0      |         | 50           |            |               |
| 5805 · Misc. Revenue                        | 88     | 833     | 4,051        | 3,333      | 10,000        |
| 5834 · Restitution                          | 0      | 0       | 0            | 0          | 0             |
| 5835 · Other Revenue                        | 0      | 208     | 0            | 833        | 2,500         |
| Total Income                                | 82,435 | 122,458 | 348,386      | 489,833    | 1,469,500     |
| Cost of Goods Sold                          |        |         |              |            |               |
| 5900 · Concrete Base for Headstones         | 3,600  | 5,000   | 19,400       | 20,000     | 60,000        |
| 5901 · Vault Costs                          | 4,777  | 5,833   | 21,144       | 23,333     | 70,000        |
| 5905 · Vase Costs                           | 0      | 0       | 0            | 0          | 0             |
| 5908 · Emblem for Urn Costs                 | 0      | 0       | 0            | 0          | 0             |
| 5915 · Miscellaneous Service Supplies       | 0      | 83      | 26           | 333        | 1,000         |
| Total COGS                                  | 8,377  | 10,917  | 40,570       | 43,667     | 131,000       |
| Gross Profit                                | 74,058 | 111,542 | 307,817      | 446,167    | 1,338,500     |
| Expense                                     |        |         |              |            |               |
| 6000 · Payroll and Employee Benefits        |        |         |              |            |               |
| 6001 · Regular Payroll                      | 35,847 | 44,167  | 154,401      | 176,667    | 530,000       |
| 6002 · Overtime                             | 511    | 1,000   | 3,617        | 4,000      | 12,000        |
| 6004 · Health Insurance Benefits            | 5,278  | 8,167   | 21,236       | 32,667     | 98,000        |
| 6005 · Extra Help                           | 9,817  | 3,375   | 67,255       | 13,500     | 40,500        |
| 6008 · Directors Fees                       | 0      | 563     | 425          | 2,250      | 6,750         |
| 6011 · Retirement-SD Portion                | 2,173  | 3,500   | 20,748       | 14,000     | 42,000        |
| 6012 · Social Security and Medicare         | 3,047  | 3,708   | 12,832       | 14,833     | 44,500        |
| 6015 · Workers Compensation Ins             | 3,288  | 3,253   | 12,730       | 13,012     | 39,036        |
| 6016 · Unemployment Ins.                    | 5      | 300     | 280          | 1,200      | 3,600         |

# Tulare Public Cemetery District

## Profit & Loss Budget Performance

October 2024

|                                                    | Oct 24        | Budget        | Jul - Oct 24   | YTD Budget     | Annual Bud...  |
|----------------------------------------------------|---------------|---------------|----------------|----------------|----------------|
| 6017 · PTO Accrued Payout                          | 1,313         | 1,250         | 5,250          | 5,000          | 15,000         |
| 6018 · Other                                       | 0             | 0             | 0              | 0              | 0              |
| <b>Total 6000 · Payroll and Employee Benefits</b>  | <b>61,278</b> | <b>69,282</b> | <b>298,773</b> | <b>277,129</b> | <b>831,386</b> |
| 7003 · County Tax Admin Fees                       | 0             | 483           | 0              | 1,933          | 5,800          |
| <b>7004 · Clothing and Personal Supplies</b>       |               |               |                |                |                |
| 70042 · PPE - Personal Protective Equip            | 173           |               | 737            |                |                |
| 70043 · First Aid Supplies                         | 62            |               | 590            |                |                |
| 7004 · Clothing and Personal Supplies - Other      | 150           | 500           | 300            | 2,000          | 6,000          |
| <b>Total 7004 · Clothing and Personal Supplies</b> | <b>385</b>    | <b>500</b>    | <b>1,628</b>   | <b>2,000</b>   | <b>6,000</b>   |
| <b>7005 · Telecommunications</b>                   |               |               |                |                |                |
| 70051 · Internet                                   | 161           |               | 556            |                |                |
| 70052 · Phone Lines                                | 602           |               | 1,798          |                |                |
| 70053 · Tablet                                     | 0             |               | 24             |                |                |
| 7005 · Telecommunications - Other                  | 525           | 958           | 1,999          | 3,833          | 11,500         |
| <b>Total 7005 · Telecommunications</b>             | <b>1,287</b>  | <b>958</b>    | <b>4,377</b>   | <b>3,833</b>   | <b>11,500</b>  |
| 7006 · Vaults and Liners                           | 0             | 0             | 0              | 0              | 0              |
| 7008 · Freight/Delivery Fees                       | 0             | 42            | 0              | 167            | 500            |
| 7009 · Household Supplies                          | 0             | 42            | 533            | 167            | 500            |
| 7010 · Insurance                                   |               |               |                |                |                |
| 70101 · General Liability Insurance                | 4,461         |               | 17,494         |                |                |
| 70102 · Property Insurance                         | 469           |               | 1,875          |                |                |
| 70103 · Auto Insurance                             | 0             |               | 8              |                |                |
| 70104 · Mobile Equipment Insurance                 | 0             |               | 2,592          |                |                |
| 70105 · Crime/Bond Insurance                       | 0             |               | 176            |                |                |
| 70106 · Cyber Liability Contribution               | 0             |               | 673            |                |                |
| 7010 · Insurance - Other                           | 0             | 5,188         | 0              | 20,753         | 62,258         |
| <b>Total 7010 · Insurance</b>                      | <b>4,930</b>  | <b>5,188</b>  | <b>22,819</b>  | <b>20,753</b>  | <b>62,258</b>  |
| 7011 · Concrete Base for Headstones                | 0             | 0             | 0              | 0              | 0              |
| 7025 · Mileage Reimbursement Expense               | 1,085         | 100           | 1,103          | 400            | 1,200          |
| <b>7030 · Maintenance and Repairs</b>              |               |               |                |                |                |
| 70200 · Repair & Main. - KERN Equipment            | 1,279         |               | 8,026          |                |                |
| 70203 · Diesel KERN for Equipment                  | 0             |               | 796            |                |                |
| 70204 · Unleaded - KERN Fuel for Equip             | 366           |               | 1,842          |                |                |
| 70205 · Unleaded - North Fuel Equip                | 0             |               | 199            |                |                |
| 70206 · Repair & Main. -North Equipment            | 0             |               | 2,124          |                |                |
| 70207 · Diesel NORTH for Equipment                 | 0             |               | 331            |                |                |
| 70209 · Sprinkler NORTH Repairs/Supply             | 0             |               | 108            |                |                |
| 70210 · Tools -KERN Ground Maintenance             | 165           |               | 970            |                |                |
| 70211 · Repair & Main.-KERN Location               | 0             |               | 13,544         |                |                |
| 70213 · Fence Repairs NORTH J and Maint            | 0             |               | 329            |                |                |
| 70215 · Tools - North Ground Mainten               | 0             |               | 152            |                |                |
| 70300 · Repair & Main. - Outside KERN              | 261           |               | 750            |                |                |
| 70301 · Safety Supplies & Compliance               | 0             |               | 288            |                |                |
| 70305 · Repair & Main. - Headstones/Con            | 0             |               | 0              |                |                |

# Tulare Public Cemetery District

## Profit & Loss Budget Performance

October 2024

|                                                    | Oct 24        | Budget        | Jul - Oct 24  | YTD Budget    | Annual Bud...  |
|----------------------------------------------------|---------------|---------------|---------------|---------------|----------------|
| 70307 · Repair & Maint.-Outside North              | 0             |               | 95            |               |                |
| 70308 · Weed Control Spray for Grounds             | 1,799         |               | 6,676         |               |                |
| 70309 · Sprinkler KERN Repairs/Supplies            | 7,238         |               | 18,767        |               |                |
| 70310 · Grounds Tools for Maintenance              | 0             |               | 102           |               |                |
| 70311 · Landscaping -flowers grass tree            | 0             |               | 2,233         |               |                |
| 70400 · Repair & Main. - Building Kern             | 0             |               | 214           |               |                |
| 70401 · Pest Control                               | 853           |               | 1,203         |               |                |
| 7030 · Maintenance and Repairs - Other             | 2,168         | 13,333        | 8,394         | 53,333        | 160,000        |
| <b>Total 7030 · Maintenance and Repairs</b>        | <b>14,128</b> | <b>13,333</b> | <b>67,142</b> | <b>53,333</b> | <b>160,000</b> |
| 7036 · Office Supplies and Expense                 |               |               |               |               |                |
| 61000 · Copier/Equipment Lease                     | 47            |               | 1,538         |               |                |
| 61001 · Water / Breakroom Supplies                 | 101           |               | 839           |               |                |
| 62000 · Office Supplies                            | 874           |               | 2,090         |               |                |
| 63000 · Computer Repairs and Expense               | 824           |               | 824           |               |                |
| 65000 · Software Programs/ Website                 | 1,350         |               | 5,400         |               |                |
| 7036 · Office Supplies and Expense - Other         | 1,946         | 3,750         | 3,461         | 15,000        | 45,000         |
| <b>Total 7036 · Office Supplies and Expense</b>    | <b>5,142</b>  | <b>3,750</b>  | <b>14,152</b> | <b>15,000</b> | <b>45,000</b>  |
| 7037 · Marketing                                   |               |               |               |               |                |
| 7039 · Miscellaneous                               | 0             | 0             | 0             | 0             | 0              |
| 7040 · Bank Fees                                   | 0             | 188           | 356           | 752           | 2,256          |
| 7043 · Professional Fees                           | 60            |               | 195           |               |                |
| 68100 · Accounting                                 | 2,175         |               | 5,771         |               |                |
| 68201 · Employment - Background/Drug Sc            | 45            |               | 181           |               |                |
| 68300 · Legal                                      | 1,342         |               | 8,094         |               |                |
| 7043 · Professional Fees - Other                   | 0             | 3,333         | 0             | 13,333        | 40,000         |
| <b>Total 7043 · Professional Fees</b>              | <b>3,562</b>  | <b>3,333</b>  | <b>14,046</b> | <b>13,333</b> | <b>40,000</b>  |
| 7045 · Security                                    |               |               |               |               |                |
| 70451 · Alarm Service                              | 270           |               | 399           |               |                |
| 7406 · SECURITY NORTH                              | 1,650         |               | 1,650         |               |                |
| 7045 · Security - Other                            | 86            | 1,250         | 8,795         | 5,000         | 15,000         |
| <b>Total 7045 · Security</b>                       | <b>2,006</b>  | <b>1,250</b>  | <b>10,845</b> | <b>5,000</b>  | <b>15,000</b>  |
| 7059 · Publications and Legal Notices              |               |               |               |               |                |
| 70591 · Membership Dues                            | 0             |               | 297           |               |                |
| 7059 · Publications and Legal Notices - Other      | 0             | 417           | 0             | 1,667         | 5,000          |
| <b>Total 7059 · Publications and Legal Notices</b> | <b>0</b>      | <b>417</b>    | <b>297</b>    | <b>1,667</b>  | <b>5,000</b>   |
| 7073 · Training / Education                        | 0             |               | 1,574         |               |                |
| 7074 · Transportation and Travel                   | 2,173         | 333           | 2,173         | 1,333         | 4,000          |

# Tulare Public Cemetery District

## Profit & Loss Budget Performance

October 2024

|                                                     | Oct 24         | Budget         | Jul - Oct 24    | YTD Budget     | Annual Bud...    |
|-----------------------------------------------------|----------------|----------------|-----------------|----------------|------------------|
| <b>7081 · Utilities</b>                             |                |                |                 |                |                  |
| 77100 · SCE KERN ELECTRIC                           | 1,144          |                | 4,467           |                |                  |
| 77101 · SCE ELECTRIC NORTH                          | 2,714          |                | 6,915           |                |                  |
| 77200 · SO Cal Gas                                  | 51             |                | 99              |                |                  |
| 77300 · Water, Sewer                                | 3,664          |                | 18,178          |                |                  |
| 779001 · Waste Disposal North                       | 341            |                | 1,364           |                |                  |
| 79000 · Waste Disposal Kern                         | 408            |                | 2,403           |                |                  |
| 7081 · Utilities - Other                            | 0              | 5,417          | 0               | 21,667         | 65,000           |
| <b>Total 7081 · Utilities</b>                       | <b>8,322</b>   | <b>5,417</b>   | <b>33,426</b>   | <b>21,667</b>  | <b>65,000</b>    |
| <b>7090 · Vehicle Expense</b>                       | <b>0</b>       | <b>8</b>       | <b>0</b>        | <b>33</b>      | <b>100</b>       |
| <b>7425 · Taxes</b>                                 | <b>3,323</b>   | <b>667</b>     | <b>3,323</b>    | <b>2,667</b>   | <b>8,000</b>     |
| 8001 · Graves Repurchase                            | 6,000          | 1,667          | 18,228          | 6,667          | 20,000           |
| 8002 · Niches                                       | 0              | 0              | 0               | 0              | 0                |
| 8100 · Building and Improvements                    | 4,977          | 0              | 4,977           | 0              | 0                |
| 8300 · Equipment                                    | 0              |                | 974             |                |                  |
| 8302 · Grounds NORTH Equipment                      | 0              |                | 375             |                |                  |
| 8301 · Grounds KERN Equipment                       | 0              | 4,167          | 0               | 16,667         | 50,000           |
| 8300 · Equipment - Other                            | 0              |                |                 |                |                  |
| <b>Total 8300 · Equipment</b>                       | <b>0</b>       | <b>4,167</b>   | <b>1,349</b>    | <b>16,667</b>  | <b>50,000</b>    |
| <b>7432 · Appropriation for Contingencies</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>        | <b>0</b>       | <b>0</b>         |
| <b>Total Expense</b>                                | <b>118,660</b> | <b>111,542</b> | <b>501,316</b>  | <b>446,167</b> | <b>1,338,500</b> |
| <b>Net Ordinary Income</b>                          | <b>-44,603</b> | <b>-0</b>      | <b>-193,499</b> | <b>-0</b>      | <b>0</b>         |
| <b>Other Income/Expense</b>                         |                |                |                 |                |                  |
| <b>Other Income</b>                                 |                |                |                 |                |                  |
| 9100 · Endowment - 773                              |                |                |                 |                |                  |
| 9101 · Endowment Revenue -Current Serv              | 11,634         | 10,833         | 50,943          | 43,333         | 130,000          |
| 9102 · Interest Income - Endowment 773              | 0              | 7,417          | 18,431          | 29,667         | 89,000           |
| <b>Total 9100 · Endowment - 773</b>                 | <b>11,634</b>  | <b>18,250</b>  | <b>69,374</b>   | <b>73,000</b>  | <b>219,000</b>   |
| <b>9200 · Fund for Future Expansion - 807</b>       |                |                |                 |                |                  |
| 9201 · Rent and Concessions - 807                   | 0              | 1,667          | 0               | 6,667          | 20,000           |
| 9203 · Interest Income - 807                        | 0              | 783            | 1,895           | 3,133          | 9,400            |
| 9204 · Current Services Admin (807)                 | 0              | 0              | 0               | 0              | 0                |
| <b>Total 9200 · Fund for Future Expansion - 807</b> | <b>0</b>       | <b>2,450</b>   | <b>1,895</b>    | <b>9,800</b>   | <b>29,400</b>    |
| <b>9300 · Unreserved Funds - 817</b>                |                |                |                 |                |                  |
| 9301 · Interest Income - 817                        | 0              | 833            | 2,065           | 3,333          | 10,000           |
| <b>Total 9300 · Unreserved Funds - 817</b>          | <b>0</b>       | <b>833</b>     | <b>2,065</b>    | <b>3,333</b>   | <b>10,000</b>    |

# Tulare Public Cemetery District

## Profit & Loss Budget Performance

October 2024

|                                  | Oct 24  | Budget | Jul - Oct 24 | YTD Budget | Annual Bud... |
|----------------------------------|---------|--------|--------------|------------|---------------|
| 9400 · Pre Need - 886            |         |        |              |            |               |
| 5400.1P · Pre-Need Grave         | 3,630   |        | 20,130       |            |               |
| 5400.3P · Open and Close         | 1,500   |        | 26,200       |            |               |
| 5400.4P · Administration         | 993     |        | 2,193        |            |               |
| 5400.5P · Vault Installation     | 263     |        | 4,426        |            |               |
| 5400.6P · PreNeed Vault Sales    | 600     |        | 10,366       |            |               |
| 5400.7P · PreNeed Endowment      | 393     |        | 2,958        |            |               |
| 5400.8P · Payment Plan Contracts | 119     |        | 1,205        |            |               |
| 9401 · Interest Income - 886     | 0       | 833    | 1,818        | 3,333      | 10,000        |
| 9400 · Pre Need - 886 - Other    | 0       | 16,667 | 0            | 66,667     | 200,000       |
| Total 9400 · Pre Need - 886      | 7,498   | 17,500 | 69,295       | 70,000     | 210,000       |
| 9900 · Other Income              |         |        |              |            |               |
| 9901 · CD Interest               | 0       | 500    | 0            | 2,000      | 6,000         |
| Total 9900 · Other Income        | 0       | 500    | 0            | 2,000      | 6,000         |
| Total Other Income               | 19,132  | 39,533 | 142,629      | 158,133    | 474,400       |
| Net Other Income                 | 19,132  | 39,533 | 142,629      | 158,133    | 474,400       |
| Net Income                       | -25,471 | 39,533 | -50,870      | 158,133    | 474,400       |

Tulare Public Cemetery District  
Reconciliation Detail

10150 · Bank of The Sierra - CHK ACCT, Period Ending 10/31/2024

| Type                           | Date       | Num   | Name                                 | Clr | Amount     | Balance     |
|--------------------------------|------------|-------|--------------------------------------|-----|------------|-------------|
| Beginning Balance              |            |       |                                      |     |            | 85,624.29   |
| Cleared Transactions           |            |       |                                      |     |            |             |
| Checks and Payments - 58 items |            |       |                                      |     |            |             |
| Bill Pmt -Check                | 09/21/2024 | EFT   | Waste Management/USA Waste           | √   | -340.93    | -340.93     |
| Bill Pmt -Check                | 09/27/2024 | 4617  | CAPC - Calif Assoc of Public Cemeter | √   | -796.00    | -1,136.93   |
| Bill Pmt -Check                | 09/30/2024 | 4620  | Barnes Memorials                     | √   | -6,000.00  | -7,136.93   |
| Bill Pmt -Check                | 09/30/2024 | EFT   | CALPERS                              | √   | -3,494.22  | -10,631.15  |
| Check                          | 10/01/2024 | EFT   | SoCalGas                             | √   | -25.67     | -10,656.82  |
| Bill Pmt -Check                | 10/02/2024 | EFT   | CALPERS                              | √   | -3,531.14  | -14,187.96  |
| Check                          | 10/04/2024 | EFT   | Paychex of New York LLC              | √   | -18,087.50 | -32,275.46  |
| Check                          | 10/04/2024 | 4622  | Employee ck                          | √   | -1,238.13  | -33,513.59  |
| Check                          | 10/04/2024 | 4621  | Employee ck                          | √   | -971.73    | -34,485.32  |
| Check                          | 10/04/2024 | EFT   | Paychex of New York LLC              | √   | -382.00    | -34,867.32  |
| Bill Pmt -Check                | 10/09/2024 | 4624  | Ramos, Carlos                        | √   | -649.47    | -35,516.79  |
| Bill Pmt -Check                | 10/09/2024 | 4623  | Lima, Michele                        | √   | -649.47    | -36,166.26  |
| Check                          | 10/10/2024 | 4625  | Employee                             | √   | -2,158.83  | -38,325.09  |
| Bill Pmt -Check                | 10/10/2024 | EFT   | Deluxe for Business                  | √   | -733.37    | -39,058.46  |
| Bill Pmt -Check                | 10/11/2024 | 4646  | Amelia A Onsurez                     | √   | -10,000.00 | -49,058.46  |
| Bill Pmt -Check                | 10/11/2024 | 4635  | Ewing Irrigation Products Inc.       | √   | -6,081.12  | -55,139.58  |
| Bill Pmt -Check                | 10/11/2024 | 4626  | Barnes Memorials                     | √   | -6,000.00  | -61,139.58  |
| Bill Pmt -Check                | 10/11/2024 | 4636  | Health Benefits Unit                 | √   | -5,402.05  | -66,541.63  |
| Bill Pmt -Check                | 10/11/2024 | 4638  | LABORMAX STAFFING                    | √   | -4,174.09  | -70,715.72  |
| Bill Pmt -Check                | 10/11/2024 | 4628  | CAL Turf Equipment & Supply Inc.     | √   | -3,277.73  | -73,993.45  |
| Bill Pmt -Check                | 10/11/2024 | 4634  | Element Security Solutions, Inc.     | √   | -2,035.00  | -76,028.45  |
| Bill Pmt -Check                | 10/11/2024 | 4633  | Darlene Thelma Hansen                | √   | -2,000.00  | -78,028.45  |
| Bill Pmt -Check                | 10/11/2024 | 4645  | TULARE COUNTY ROLL-OFF               | √   | -769.90    | -78,798.35  |
| Bill Pmt -Check                | 10/11/2024 | 4643  | Roche Oil, Inc.                      | √   | -562.09    | -79,360.44  |
| Bill Pmt -Check                | 10/11/2024 | 4639  | Leaf                                 | √   | -459.31    | -79,819.75  |
| Bill Pmt -Check                | 10/11/2024 | 4641  | Pinnacle Technology                  | √   | -447.79    | -80,267.54  |
| Bill Pmt -Check                | 10/11/2024 | 4630  | California Office Liquidators        | √   | -183.20    | -80,450.74  |
| Bill Pmt -Check                | 10/11/2024 | 4644  | Southern Tire Mart                   | √   | -154.80    | -80,605.54  |
| Bill Pmt -Check                | 10/11/2024 | 4627  | Battery Pro                          | √   | -115.66    | -80,721.20  |
| Bill Pmt -Check                | 10/11/2024 | 4642  | Res Com Pest Control                 | √   | -100.00    | -80,821.20  |
| Bill Pmt -Check                | 10/11/2024 | 4640  | Morris Levin & Son                   | √   | -86.51     | -80,907.71  |
| Bill Pmt -Check                | 10/13/2024 | EFT   | AT & T Internet                      | √   | -70.00     | -80,977.71  |
| Bill Pmt -Check                | 10/14/2024 | 4649  | Christy Vault Co, Inc.               | √   | -6,165.00  | -87,142.71  |
| Bill Pmt -Check                | 10/14/2024 | 4650  | Health Benefits Unit                 | √   | -5,402.05  | -92,544.76  |
| Bill Pmt -Check                | 10/14/2024 | 4651  | LABORMAX STAFFING                    | √   | -3,279.15  | -95,823.91  |
| Bill Pmt -Check                | 10/14/2024 | 4648  | Home Depot Credit Services           | √   | -1,538.49  | -97,362.40  |
| Bill Pmt -Check                | 10/14/2024 | 4647  | Clara L Bernardo - Training          | √   | -888.06    | -98,250.46  |
| Bill Pmt -Check                | 10/14/2024 | 4652  | Pinnacle Technology                  | √   | -269.82    | -98,520.28  |
| Bill Pmt -Check                | 10/15/2024 | 4658  | Ewing Irrigation Products Inc.       | √   | -7,483.01  | -106,003.29 |
| Bill Pmt -Check                | 10/15/2024 | 4656  | Tulare County Counsel                | √   | -3,239.00  | -109,242.29 |
| Bill Pmt -Check                | 10/15/2024 | 4655  | MERE SECURE INC                      | √   | -852.25    | -110,094.54 |
| Bill Pmt -Check                | 10/15/2024 | 4654  | WorkEasy Software, LLC               | √   | -826.63    | -110,921.17 |
| Bill Pmt -Check                | 10/15/2024 | EFT   | Bank Of The Seirra                   | √   | -15.00     | -110,936.17 |
| Check                          | 10/18/2024 | EFT   | Paychex of New York LLC              | √   | -17,207.08 | -128,143.25 |
| Check                          | 10/18/2024 | 10898 | Employee ck                          | √   | -1,243.28  | -129,386.53 |
| Check                          | 10/18/2024 | 10897 | Employee ck                          | √   | -986.22    | -130,372.75 |
| Check                          | 10/18/2024 | EFT   | Paychex of New York LLC              | √   | -264.00    | -130,636.75 |
| Bill Pmt -Check                | 10/21/2024 | EFT   | City of Tulare                       | √   | -4,992.45  | -135,629.20 |
| Bill Pmt -Check                | 10/21/2024 | EFT   | Southern California Edison           | √   | -2,452.97  | -138,082.17 |
| Bill Pmt -Check                | 10/21/2024 | EFT   | AT & T Phone's                       | √   | -241.69    | -138,323.86 |
| Bill Pmt -Check                | 10/22/2024 | 4659  | Clara L Bernardo Training            | √   | -1,071.82  | -139,395.68 |

**Tulare Public Cemetery District  
Reconciliation Detail**

10150 - Bank of The Sierra - CHK ACCT, Period Ending 10/31/2024

| Type                                   | Date       | Num  | Name                                     | Clr | Amount      | Balance     |
|----------------------------------------|------------|------|------------------------------------------|-----|-------------|-------------|
| Bill Pmt -Check                        | 10/23/2024 | EFT  | Office Depot                             | √   | -483.11     | -139,878.79 |
| Bill Pmt -Check                        | 10/25/2024 | EFT  | AT&T #55968788463356                     | √   | -434.14     | -140,312.93 |
| Bill Pmt -Check                        | 10/25/2024 | EFT  | Waste Management/USA Waste               | √   | -340.93     | -140,653.86 |
| Bill Pmt -Check                        | 10/28/2024 | EFT  | AT & T Phone's                           | √   | -258.72     | -140,912.58 |
| Bill Pmt -Check                        | 10/29/2024 | EFT  | SoCalGas                                 | √   | -25.42      | -140,938.00 |
| Bill Pmt -Check                        | 10/31/2024 | EFT  | Positive Pay - Bank of Sierra            | √   | -45.00      | -140,983.00 |
| Bill Pmt -Check                        | 10/31/2024 | EFT  | Paychex of New York LLC                  | √   | -29.16      | -141,012.16 |
| Total Checks and Payments              |            |      |                                          |     | -141,012.16 | -141,012.16 |
| <b>Deposits and Credits - 17 items</b> |            |      |                                          |     |             |             |
| Check                                  | 09/27/2024 | 4618 | VOID                                     | √   | 0.00        | 0.00        |
| Deposit                                | 10/03/2024 |      |                                          | √   | 23,500.00   | 23,500.00   |
| Bill Pmt -Check                        | 10/11/2024 | 4637 | Home Depot Credit Services               | √   | 0.00        | 23,500.00   |
| Bill Pmt -Check                        | 10/11/2024 | 4632 | Christy Vault Co, Inc.                   | √   | 0.00        | 23,500.00   |
| Deposit                                | 10/11/2024 |      |                                          | √   | 3,587.25    | 27,087.25   |
| Deposit                                | 10/11/2024 |      |                                          | √   | 4,549.09    | 31,636.34   |
| Deposit                                | 10/11/2024 |      |                                          | √   | 4,959.41    | 36,595.75   |
| Deposit                                | 10/11/2024 |      |                                          | √   | 8,175.36    | 44,771.11   |
| Deposit                                | 10/11/2024 |      |                                          | √   | 8,655.18    | 53,426.29   |
| Deposit                                | 10/11/2024 |      |                                          | √   | 9,083.27    | 62,509.56   |
| Deposit                                | 10/18/2024 |      |                                          | √   | 1,344.30    | 63,853.86   |
| Deposit                                | 10/18/2024 |      |                                          | √   | 1,762.59    | 65,616.45   |
| Deposit                                | 10/18/2024 |      |                                          | √   | 6,314.04    | 71,930.49   |
| Deposit                                | 10/18/2024 |      |                                          | √   | 26,779.15   | 98,709.64   |
| Deposit                                | 10/24/2024 |      |                                          | √   | 800.00      | 99,509.64   |
| Deposit                                | 10/24/2024 |      |                                          | √   | 10,804.10   | 110,313.74  |
| Deposit                                | 10/24/2024 |      |                                          | √   | 12,368.87   | 122,682.61  |
| Total Deposits and Credits             |            |      |                                          |     | 122,682.61  | 122,682.61  |
| Total Cleared Transactions             |            |      |                                          |     | -18,329.55  | -18,329.55  |
| Cleared Balance                        |            |      |                                          |     | -18,329.55  | 67,294.74   |
| <b>Uncleared Transactions</b>          |            |      |                                          |     |             |             |
| <b>Checks and Payments - 12 items</b>  |            |      |                                          |     |             |             |
| Bill Pmt -Check                        | 05/17/2024 | 4444 | PLOTBOX INC                              |     | -1,350.00   | -1,350.00   |
| Bill Pmt -Check                        | 05/29/2024 | EFT  | County of Tulare                         |     | -143.32     | -1,493.32   |
| Bill Pmt -Check                        | 08/09/2024 | 4555 | Cintas First Aid Safety                  |     | -206.74     | -1,700.06   |
| Bill Pmt -Check                        | 08/30/2024 | 4581 | Home Depot Credit Services               |     | -992.78     | -2,692.84   |
| Bill Pmt -Check                        | 09/27/2024 | 4619 | PLOTBOX INC                              |     | -778.00     | -3,470.84   |
| Bill Pmt -Check                        | 10/11/2024 | 4629 | California Business Machines             |     | -298.58     | -3,769.42   |
| Check                                  | 10/15/2024 | 4657 | Mary Jane Orozco/Gilbert Orozco          |     | -1,031.12   | -4,800.54   |
| Bill Pmt -Check                        | 10/15/2024 | 4653 | Scott & Dorothy Williams                 |     | -800.00     | -5,600.54   |
| Bill Pmt -Check                        | 10/28/2024 | 4661 | Larry Edwin Paxton                       |     | -2,000.00   | -7,600.54   |
| Bill Pmt -Check                        | 10/31/2024 | EFT  | California Department of Tax and Fee Adm |     | -3,323.00   | -10,923.54  |
| Bill Pmt -Check                        | 10/31/2024 | 4662 | Kelly Kujowa                             |     | -1,428.00   | -12,351.54  |
| Bill Pmt -Check                        | 10/31/2024 | EFT  | Leaf                                     |     | -906.34     | -13,257.88  |
| Total Checks and Payments              |            |      |                                          |     | -13,257.88  | -13,257.88  |
| Total Uncleared Transactions           |            |      |                                          |     | -13,257.88  | -13,257.88  |
| Register Balance as of 10/31/2024      |            |      |                                          |     | -31,587.43  | 54,036.86   |

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**Tulare Public Cemetery District  
Reconciliation Detail**

**10500 · Cash in Treasury (772), Period Ending 10/31/2024**

| Type                                     | Date       | Num      | Name              | Clr | Amount             | Balance            |
|------------------------------------------|------------|----------|-------------------|-----|--------------------|--------------------|
| <b>Beginning Balance</b>                 |            |          |                   |     |                    | <b>306,632.25</b>  |
| <b>Cleared Transactions</b>              |            |          |                   |     |                    |                    |
| <b>Checks and Payments - 14 items</b>    |            |          |                   |     |                    |                    |
| Invoice                                  | 09/25/2024 | pvq15062 | TULARE COUNTY PVQ | √   | -23,500.00         | -23,500.00         |
| Invoice                                  | 10/02/2024 | pvq15064 | TULARE COUNTY PVQ | √   | -9,083.27          | -32,583.27         |
| Invoice                                  | 10/02/2024 | pvq15067 | TULARE COUNTY PVQ | √   | -8,655.18          | -41,238.45         |
| Invoice                                  | 10/02/2024 | pvq15063 | TULARE COUNTY PVQ | √   | -8,175.36          | -49,413.81         |
| Invoice                                  | 10/02/2024 | pvq15065 | TULARE COUNTY PVQ | √   | -4,959.41          | -54,373.22         |
| Invoice                                  | 10/02/2024 | pvq15068 | TULARE COUNTY PVQ | √   | -4,549.09          | -58,922.31         |
| Invoice                                  | 10/02/2024 | pvq15066 | TULARE COUNTY PVQ | √   | -3,587.25          | -62,509.56         |
| Invoice                                  | 10/09/2024 | pvq15069 | TULARE COUNTY PVQ | √   | -26,779.15         | -89,288.71         |
| Invoice                                  | 10/09/2024 | pvq15072 | TULARE COUNTY PVQ | √   | -6,314.04          | -95,602.75         |
| Invoice                                  | 10/09/2024 | pvq15070 | TULARE COUNTY PVQ | √   | -1,762.59          | -97,365.34         |
| Invoice                                  | 10/09/2024 | pvq15071 | TULARE COUNTY PVQ | √   | -1,344.30          | -98,709.64         |
| Invoice                                  | 10/15/2024 | pvq15074 | TULARE COUNTY PVQ | √   | -12,368.87         | -111,078.51        |
| Invoice                                  | 10/15/2024 | pvq15075 | TULARE COUNTY PVQ | √   | -10,804.10         | -121,882.61        |
| Invoice                                  | 10/15/2024 | pvq15073 | TULARE COUNTY PVQ | √   | -800.00            | -122,682.61        |
| <b>Total Checks and Payments</b>         |            |          |                   |     | <b>-122,682.61</b> | <b>-122,682.61</b> |
| <b>Deposits and Credits - 6 items</b>    |            |          |                   |     |                    |                    |
| Transfer                                 | 10/07/2024 |          |                   | √   | 50.00              | 50.00              |
| Transfer                                 | 10/07/2024 |          |                   | √   | 2,230.00           | 2,280.00           |
| Transfer                                 | 10/07/2024 |          |                   | √   | 13,032.63          | 15,312.63          |
| Transfer                                 | 10/16/2024 |          |                   | √   | 9,327.40           | 24,640.03          |
| Transfer                                 | 10/22/2024 |          |                   | √   | 17,311.45          | 41,951.48          |
| Transfer                                 | 10/24/2024 |          |                   | √   | 1,579.70           | 43,531.18          |
| <b>Total Deposits and Credits</b>        |            |          |                   |     | <b>43,531.18</b>   | <b>43,531.18</b>   |
| <b>Total Cleared Transactions</b>        |            |          |                   |     | <b>-79,151.43</b>  | <b>-79,151.43</b>  |
| <b>Cleared Balance</b>                   |            |          |                   |     | <b>-79,151.43</b>  | <b>227,480.82</b>  |
| <b>Uncleared Transactions</b>            |            |          |                   |     |                    |                    |
| <b>Checks and Payments - 7 items</b>     |            |          |                   |     |                    |                    |
| Invoice                                  | 10/23/2024 | pvq15076 | TULARE COUNTY PVQ |     | -23,500.00         | -23,500.00         |
| Invoice                                  | 10/30/2024 | pvq15078 | TULARE COUNTY PVQ |     | -6,756.42          | -30,256.42         |
| Invoice                                  | 10/30/2024 | pvq15079 | TULARE COUNTY PVQ |     | -6,622.41          | -36,878.83         |
| Invoice                                  | 10/30/2024 | pvq15080 | TULARE COUNTY PVQ |     | -2,633.11          | -39,511.94         |
| Invoice                                  | 10/30/2024 | pvq15077 | TULARE COUNTY PVQ |     | -2,000.00          | -41,511.94         |
| Invoice                                  | 10/30/2024 | pvq15081 | TULARE COUNTY PVQ |     | -1,898.54          | -43,410.48         |
| Invoice                                  | 10/30/2024 | pvq15082 | TULARE COUNTY PVQ |     | -1,353.92          | -44,764.40         |
| <b>Total Checks and Payments</b>         |            |          |                   |     | <b>-44,764.40</b>  | <b>-44,764.40</b>  |
| <b>Total Uncleared Transactions</b>      |            |          |                   |     | <b>-44,764.40</b>  | <b>-44,764.40</b>  |
| <b>Register Balance as of 10/31/2024</b> |            |          |                   |     | <b>-123,915.83</b> | <b>182,716.42</b>  |

11:31 PM  
11/23/24

**Tulare Public Cemetery District**  
**Reconciliation Detail**

**10600 · Endowment - Reserved (773), Period Ending 10/31/2024**

| Type                                  | Date       | Num | Name | Clr | Amount          | Balance             |
|---------------------------------------|------------|-----|------|-----|-----------------|---------------------|
| <b>Beginning Balance</b>              |            |     |      |     |                 | <b>2,116,413.66</b> |
| <b>Cleared Transactions</b>           |            |     |      |     |                 |                     |
| <b>Deposits and Credits - 5 items</b> |            |     |      |     |                 |                     |
| Transfer                              | 10/07/2024 |     |      | √   | 344.00          | 344.00              |
| Transfer                              | 10/07/2024 |     |      | √   | 3,558.00        | 3,902.00            |
| Transfer                              | 10/16/2024 |     |      | √   | 1,593.00        | 5,495.00            |
| Transfer                              | 10/22/2024 |     |      | √   | 2,123.00        | 7,618.00            |
| Transfer                              | 10/24/2024 |     |      | √   | 600.00          | 8,218.00            |
| Total Deposits and Credits            |            |     |      |     | 8,218.00        | 8,218.00            |
| Total Cleared Transactions            |            |     |      |     | 8,218.00        | 8,218.00            |
| Cleared Balance                       |            |     |      |     | 8,218.00        | 2,124,631.66        |
| Register Balance as of 10/31/2024     |            |     |      |     | 8,218.00        | 2,124,631.66        |
| <b>Ending Balance</b>                 |            |     |      |     | <b>8,218.00</b> | <b>2,124,631.66</b> |

10:55 PM  
11/23/24

Tulare Public Cemetery District

Reconciliation Detail

10700 - Cash in Expansion Account (807), Period Ending 10/31/2024

| Type                              | Date | Num | Name | Clr | Amount | Balance           |
|-----------------------------------|------|-----|------|-----|--------|-------------------|
| <b>Beginning Balance</b>          |      |     |      |     |        | <b>215,418.17</b> |
| Cleared Balance                   |      |     |      |     |        | 215,418.17        |
| Register Balance as of 10/31/2024 |      |     |      |     |        | 215,418.17        |
| <b>Ending Balance</b>             |      |     |      |     |        | <b>215,418.17</b> |

Tulare Public Cemetery District  
Reconciliation Detail

10900 - Endowment - Unreserved (817), Period Ending 10/31/2024

| Type                              | Date | Num | Name | Clr | Amount | Balance    |
|-----------------------------------|------|-----|------|-----|--------|------------|
| Beginning Balance                 |      |     |      |     |        | 234,718.16 |
| Cleared Balance                   |      |     |      |     |        | 234,718.16 |
| Register Balance as of 10/31/2024 |      |     |      |     |        | 234,718.16 |
| Ending Balance                    |      |     |      |     |        | 234,718.16 |

Tulare Public Cemetery District  
Reconciliation Detail

10950 - Pre-Need Payment Plan (886), Period Ending 10/31/2024

| Type                              | Date       | Num | Name | Clr | Amount   | Balance    |
|-----------------------------------|------------|-----|------|-----|----------|------------|
| Beginning Balance                 |            |     |      |     |          | 177,459.19 |
| Cleared Transactions              |            |     |      |     |          |            |
| Deposits and Credits - 5 items    |            |     |      |     |          |            |
| Transfer                          | 10/07/2024 |     |      | √   | 77.91    | 77.91      |
| Transfer                          | 10/07/2024 |     |      | √   | 552.14   | 630.05     |
| Transfer                          | 10/15/2024 |     |      | √   | 65.00    | 695.05     |
| Transfer                          | 10/16/2024 |     |      | √   | 3,539.05 | 4,234.10   |
| Transfer                          | 10/22/2024 |     |      | √   | 1,879.46 | 6,113.56   |
| Total Deposits and Credits        |            |     |      |     | 6,113.56 | 6,113.56   |
| Total Cleared Transactions        |            |     |      |     | 6,113.56 | 6,113.56   |
| Cleared Balance                   |            |     |      |     | 6,113.56 | 183,572.75 |
| Register Balance as of 10/31/2024 |            |     |      |     | 6,113.56 | 183,572.75 |
| Ending Balance                    |            |     |      |     | 6,113.56 | 183,572.75 |