

MEMBERS OF THE BOARD

LARRY MICARI
District One

PETE VANDER POEL – Chair
District Two

AMY SHUKLIAN – Vice Chair
District Three

EDDIE VALERO
District Four

DENNIS TOWNSEND
District Five



JASON T. BRITT
County Administrative Officer

JENNIFER M. FLORES
County Counsel

MELINDA BENTON
Chief Clerk

ADMINISTRATION BUILDING
2800 W. Burrel Avenue
Visalia, CA 93291
(559) 636-5000
(559) 615-3009

Board of Supervisors Agenda

SITTING AS THE TULARE COUNTY BOARD OF SUPERVISORS AND THE TULARE PUBLIC CEMETERY DISTRICT

July 22, 2025

1:00 PM Board Convenes

**Board of Supervisors Chambers
2800 W. Burrel Avenue
Visalia, CA 93291**

NOTICE TO THE PUBLIC

LIVE STREAM: To view the live stream of the Board of Supervisors meetings, please visit <https://tularecounty.ca.gov/board/board-meetings/board-of-supervisors-meetings/> or <https://www.youtube.com/channel/UCtio73xNL9t2b8Aq-R84abg>

PUBLIC COMMENTS: Members of the public may comment on any item not appearing on the Agenda. Under state law, matters presented under this item cannot be discussed or acted upon by the Board at this time. For items appearing on the Agenda, the public is invited to make comments when the item comes up for Board consideration. So that all interested parties have an opportunity to speak, any person addressing the Board will be limited to a maximum of three (3) minutes, with a total of fifteen (15) minutes allotted for the Public Comment Period. Comments should be relevant to matters within the Board's subject matter jurisdiction and not repetitive of previous speakers. If you wish to agree with a previous speaker, you may state so on the record. If you have a written statement, please hand it to the Board Clerk and it will be included in the minutes of this meeting and circulated to the Board. At all times, please use the microphone and state your name for the record.

ACCOMMODATIONS: In compliance with the Americans with Disabilities Act (ADA), if you need special assistance to participate in this meeting, please contact the Clerk of the Board as soon as possible during office hours (559) 636-5002 or email clerkoftheboard@tularecounty.ca.gov. Reasonable requests made at least 48 hours in advance of the meeting will ensure accessibility to

this meeting.

BOARD AGENDA: Documents related to the items on this Agenda are available for public inspection in the Clerk of the Board Office, located at 2800 W. Burrell Ave., Visalia, during normal business hours, 7:30 a.m. – 5:30 p.m., Monday through Thursday and 8:00 a.m. – 12:00 p.m. on Friday and the Cemetery District Office, located at 900 E. Kern Avenue, Tulare, during normal business hours, 8:00 a.m. – 4:30 p.m., Monday through Friday. Such documents are also available online, subject to staff's ability to post the documents before the meeting, at the following website: <https://tularecounty.ca.gov/board/board-meetings/board-of-supervisors-meetings/>

DISCLOSURE OF CAMPAIGN CONTRIBUTIONS: Pursuant to Government Code section 84308, members of the Board of Supervisors are disqualified and not able to participate in any agenda item involving contracts (other than competitively bid, labor, or personal employment contracts, contracts worth under \$50,000, non-financial MOU's, or contracts with other public agencies), licenses and permits, all other entitlements for use, including all entitlements for land use, and all franchises, if the Board member received more than \$500 in campaign contributions in the past 12 months from the applicant or contractor, an agent of the applicant or contractor, or any financially interested participant who actively supports or opposes the County's decision on the agenda item. Applicants, contractors, or their agents, or financially interested participants who have made campaign contributions totaling more than \$500 to a Board member in the past 12 months are required to disclose that fact for the official record of the subject proceeding. Disclosures must include the amount of the campaign contribution and identify the recipient Board member, and may be made either in writing to the Clerk of the Board of Supervisors prior to the subject proceeding, or by verbal disclosure at the time of the proceeding. The foregoing statements do not constitute legal advice, and parties and participants are urged to consult with their own legal counsel regarding the requirements of the law.

1. Public Comments.

CONSENT CALENDAR (Numbers 2 through 4)

NOTICE TO THE PUBLIC

These items are routine and usually approved by one motion. Before action by the Board, the Chair will ask the Board Members and the public if they wish to remove any item from the Consent Calendar for separate consideration. Items removed from the Consent Calendar may be heard immediately before or after the approval of the Consent Calendar, or may be set aside until later in the meeting.

Tulare Public Cemetery District - Consent Items

2. Approve minutes from April 24, 2025, Regular meeting; April 24, 2025, Special meeting, and July 8, 2025, Special meeting.

3. Authorize the District Manager to renew the Tulare Public Cemetery District's Workers' Compensation, General Liability, Property, Auto Physical Damage, Mobile Equipment, Crime Bond, and Cyber Liability policy agreement of self-insurance with coverage through Golden State Risk Management Authority in the amount of \$87,534 retroactive from July 1, 2025 through June 30, 2026. Authorize the District Manager to approve the payments of insurance program costs and premiums in 12 Monthly installments of \$7,294.50.
4. Rescind any and all resolutions, policies, or actions authorizing the District to repurchase burial rights and/or grave sites at cemeteries owned or operated by the District.

ITEMS NOT TIMED

Items not specifically timed may be taken in any order

5. Receive a presentation regarding County Counsel Legal Services.
6. Approve and accept financials for March, April and May 2025.
7. Receive a report from the District Manager.



Tulare Public Cemetery District Regular Board Meeting Minutes Thursday, April 24, 2025



A REGULAR BOARD MEETING WAS HELD ON THURSDAY, APRIL 24, 2025 AT 5:30 PM, IN THE FRONT OFFICE LOBBY, LOCATED AT 900 EAST KERN AVENUE, TULARE, CA.

BOARD MEMBERS PRESENT:

Chairman, Stephen Presant (Steve), Vice Chairman, Carlos Ramos (Charlie), Secretary, Patricia Hitlin (Trish), Treasurer, Michele Lima and Trustee Xavier Avila

BOARD MEMBERS ABSENT:

none

STAFF PRESENT:

District Manager, Clara Bernardo and Counsel Brian Hughes

1. CALL TO ORDER:

The Regular Board Meeting was called to order at 5:30 pm by Chairman Steve Presant

2. ROLL CALL:

Steve, Charlie, Trish, Michele and Xavier

3. PLEDGE OF ALLEGIANCE:

Treasurer Michele led the Pledge of Allegiance

4. MOMENT OF SILENCE IN MEMORY OF THOSE WHO HAVE PASSED

5. RECONGNITION OF VISITORS:

19 visitors

6. PUBLIC COMMENTS:

11 public comment

7. TRUSTEE COMMENTS:

5 Trustee comments

Chairman went to recess at 6:27 pm

Chairman returned from recess at 6:35 pm

Chairman recessed the Regular Board Meeting at 6:53 pm to start the Special Board Meeting

Chairman resumes Regular Board Meeting at 8:02 pm

8. OPEN SESSION- AUDIT REPORTS, ITEMS OF INTEREST & GENERAL BUSINESS:

(All items are subject for discussion and possible action by the Board.)

CONSENT CALENDAR (Numbers 8.1 to 8.4)

NOTICE TO THE PUBLIC Consent Calendar items are considered routine and will be enacted in one motion. This is the time for members of the public to provide public comments on an item on the Consent Calendar. Comments will not be taken individually by the public if an item is pulled by a Council Member. Each speaker is allowed for up to 3 minutes.

8.1- Approval of Board Meeting Minutes of February 27, March 7 and March 27, 2025

8.2- January 2025 and February 2025 Financials

8.3- Rosenberg Rules of Order Approval

8.4- Annual Audit Report

Xavier pulls Item 8.2 and Steve pulls item 8.1 for review



Tulare Public Cemetery District Regular Board Meeting Minutes Thursday, April 24, 2025



Xavier motions, Charlie seconds to approve item 8.3 and 8.4. Vote 5/0 motion passes. Charlie motions, Xavier seconds to approve item 8.1 with the corrections. Vote 5/0 motion passes. Charlie motions, Trish seconds to approve item 8.2. Vote 4/1 Xavier nay motion passes

8.5- Consider increases of fees for various burial services effective May 1, 2025

Tabled

8.6- Cemetery Canopies

Board discussed, no action was taken

8.7- Approve Recommended Level of Effort Letter for Concept Design at Kern and North Cemeteries

Board discussed, no action was taken

8.8- Approval of Two Resolutions for Purchase of Battery Powered Equipment

Xavier motions, Charlie seconds to approve both resolutions. Vote 5/0 motion passes

8.9- Report on attendance at the recent California Association Public Cemetery conference

Tabled item

9.- DISTRICT MANGER'S REPORT:

Tabled

10- FUTURE AGENDA ITEMS REQUEST:

Steve will review passed agenda items and possibly bring them back on the agenda

Steve adjourned to closed session at 9:41 pm

11- CLOSED SESSION:

11.1- CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION Significant exposure to litigation (Gov. Code section 54956.9(d)(2).): (1 potential case).

Board returned to open session from closed session at 9:52 pm

12- OPEN SESSION FROM CLOSED SESSION:

12.1- Announcement Out (if any)

Trish motions, Charlie seconds to approve item 11.1. Vote 5/0 motion passes

13- ADJOURNMENT:

Chairman Presant adjourned the meeting at 9:52 pm.

Respectfully Submitted,

Board Secretary



**Tulare Public Cemetery District
Special Board Meeting Minutes
Thursday, April 24, 2025**



A SPECIAL BOARD MEETING WAS HELD ON THURSDAY APRIL 24, 2025 AT 6:30 PM, IN THE FRONT OFFICE LOBBY LOCATED AT 900 E. KERN AVENUE, TULARE, CA.

BOARD MEMBERS PRESENT: Chairman Stephen Presant (Steve), Vice Chairman Carlos Ramos (Charlie), Secretary Patricia Hitlin (Trish), Treasurer Michele Lima and Trustee Xavier Avila

BOARD MEMBERS ABSENT: none

STAFF PRESENT: District Manager Clara Bernardo and Counsel Brian Hughes

1. CALL TO ORDER:

The Special Board Meeting was called to order at 6:57 pm by Chairman Stephen Presant

2. ROLL CALL:

Steve, Charlie, Trish, Michele and Xavier

3. PUBLIC COMMENTS (three (3) minutes per person:

8 public comments

4. TRUSTEE COMMENTS (three (3) minutes per person:

2 Trustee comments

5. Prohibition of Firearms on Tulare Public Cemetery Property

Charlie makes a motion, Michele seconds to adopt and approve the resolution No 2024/2025- for restricting firearms on the cemetery property. Vote 4/1 Xavier no, motion passes

10. ADJOURNMENT:

Chairman, Stephen Presant adjourned meeting at 8:02 pm

Respectfully Submitted,

Board Secretary

MEMBERS OF THE BOARD

LARRY MICARI
District One

PETE VANDER POEL – Chair
District Two

AMY SHUKLIAN – Vice Chair
District Three

EDDIE VALERO
District Four

DENNIS TOWNSEND
District Five



JASON T. BRITT
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Board of Supervisors Agenda Minutes

Members Present: Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend

SITTING AS THE TULARE COUNTY BOARD OF SUPERVISORS AND THE TULARE PUBLIC CEMETERY DISTRICT

SPECIAL MEETING

July 8, 2025

1:00 PM Board Convenes

Board of Supervisors Chambers
2800 W. Burrel Avenue
Visalia, CA 93291

1. Election of the Chair and Vice Chair of the Tulare Public Cemetery District for the 2025 year.

Moved by Larry Micari, seconded by Eddie Valero to Elect Pete Vander Poel, Chair and Amy Shuklian as Vice Chair.

AYES: Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend
Final Result: 5 – 0 Passed

2. Appointment of the Secretary for the Board of Trustees.

Resolution No. TPC 2025-002

Moved by Larry Micari, seconded by Eddie Valero to Appoint Clara Bernardo, District Manager as Secretary.

AYES: Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend
Final Result: 5 – 0 Passed

3. Appointment of the Clerk of the Board to the Public Cemetery District.

Resolution No. 2025-003

Moved by Dennis Townsend, seconded by Larry Micari to Appointed the Chief Clerk of the Board of Supervisors to the Clerk of the Board to the Tulare Public Cemetery District.

AYES: Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend
Final Result: 5 – 0 Passed

4. Public Comments.

Public Comments; Mary Sepeda; Anna Limon; Alberto Aguilar; Xavier Avila

CONSENT CALENDAR (Numbers 5 through 8)

Moved by Eddie Valero, seconded by Dennis Townsend to Approved Consent Calendar (Numbers 5 through 8) except item #5 which was pulled for separate consideration.

AYES: Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend
Final Result: 5 – 0 Passed

5. Approve minutes from the ~~February 27, 2025, March 7, 2025, March 27, 2025, and~~ May 22, 2025 meetings.

Resolution No. TPC 2025-004

Moved by Larry Micari, seconded by Dennis Townsend to Approved the May 22, 2025 meeting minutes.

AYES: Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend
Final Result: 5 – 0 Passed

Oral correction was made by Jennifer Flores, County Counsel. Staff discovered that the meeting minutes for February 27, March 7, and March 27, 2025, were approved by the previous board.

The May 22, 2025, meeting minutes are the only minutes needing to be approved. The April 24, 2025, meeting minutes will be approved at the next regular meeting.

Public Comments: Alberto Aguilar and Mary Sepeda

6. Approve the 2025 Regular Meeting Schedule

Resolution No. TPC 2025-005

Oral correction was made by Jennifer Flores, County Counsel. Agenda item Summary should read “fourth Tuesday of every month” and not “fourth Thursday of every month”

7. Approve an agreement for Legal Services between the Tulare Public Cemetery District and the County of Tulare.

Resolution No. TPC 2025-006
Agreement No. TPC-01

8. Approve an agreement with the County of Tulare to provide administrative services, in an amount not to exceed \$2,000 annually, effective July 1, 2025 until terminated.

Resolution No. TPC 2025-007
Agreement No. TPC-02

ITEMS NOT TIMED

Items not specifically timed may be taken in any order

9. Request to review and approve proposed amendments to the Bylaws of the Tulare Public Cemetery District, effective July 8, 2025.

Resolution No. TPC 2025-008

Moved by Larry Micari, seconded by Dennis Townsend to Approved.

AYES: Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend
Final Result: 5 – 0 Passed

Jennifer Flores, County Counsel – Staff presentation

Public Comments: Alberto Aguilar

10. Request to adopt a resolution to authorize the Chair, Vice Chair, or designee to sign and submit to the County Auditor any Special District Orders to Disburse Funds and any other documents required by the County Auditor which are necessary to facilitate a disbursement of funds to the District.

Resolution No. TPC 2025-009

Moved by Larry Micari, seconded by Amy Shuklian to Approved.

AYES: Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend
Final Result: 5 – 0 Passed

Clara Bernardo, District Manager – Staff presentation

Public Comments: Alberto Aguilar; Charlie Ramos

11. Request to adopt a resolution to designate the authorized signers on the District's Bank of Sierra checking account and appoint a new account administrator.

Resolution No. TPC 2025-010

Moved by Larry Micari, seconded by Eddie Valero to Approved and authorized the Chair, Vice Chair and Secretary as signers on the District's Bank of Sierra checking

account. Appointed the Chair as the account administrator.

AYES: Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend
Final Result: 5 – 0 Passed

Jason Britt, CAO – Staff presentation

Public Comments: Charlie Ramos; Xavier Avila

12. Request to rescind Resolution 2024/2025-2 regarding the withdrawal of funds from the control of the County Treasury.

Resolution No. TPC 2025-011

Moved by Larry Micari, seconded by Dennis Townsend to Approved.

AYES: Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend
Final Result: 5 – 0 Passed

Clara Bernardo, District Manager – Staff presentation

Public Comments: Alberto Aguilar; Xavier Avila

13. Receive a presentation on Trustee Compensation and Waiver Procedures.

Clara Bernardo, District Manager – Staff presentation

Supervisor Micari requested a policy be created and returned to the Board for approval.

Public Comments: Alberto Aguilar; Xavier Avila

14. Receive an overview of the district operations from the District Manager.

Clara Bernardo, District Manager – Staff presentation

Public Comments: Alberto Aguilar; Charlie Ramos; Mary Sepeda; Xavier Avila; Vicki Gilson; Anna Limon

15. Trustee comments

Public Comments: Mary Sepeda; Alberto Aguilar; Anna Limon; Xavier Avila

1:00 p.m. Board Reconvened to Special Meeting Sitting as Tulare Public Cemetery District

2:50 p.m. Adjourned



Tulare Public Cemetery District

AGENDA ITEM

Board of Trustees

PETE VANDERPOEL
TRUSTEE

AMY SHUKLIAN
TRUSTEE

LARRY MICARI
TRUSTEE

EDDIE VALERO
TRUSTEE

DENNIS TOWNSEND
TRUSTEE

AGENDA DATE: July 22, 2025

SUBJECT: Renewal of Insurance Programs and Policies of Coverage for the Tulare Public Cemetery District through Golden State Risk Management Authority

REQUEST(S):

That the Board of Trustees:

1. Authorize the District Manager to renew the Tulare Public Cemetery District's Workers' Compensation, General Liability, Property, Auto Physical Damage, Mobile Equipment, Crime Bond, and Cyber Liability policy agreement of self-insurance with coverage through Golden State Risk Management Authority in the amount of \$87,534 retroactive from July 1, 2025 through June 30, 2026.
2. Find that the Trustees had authority to renew the proposed policy agreement as of July 1, 2025, and that it was in the District's best interest to enter into the policy agreement on that date.
3. Authorize the District Manager to approve the payments of insurance program costs and premiums in 12 Monthly installments of \$7,294.50.

SUMMARY:

The Tulare Public Cemetery District is a member of the Golden State Risk Management Authority Insurance program. Golden State Risk Management Authority (GSRMA) insurance has provided all vital and necessary insurance coverage for Tulare Public Cemetery District (Cemetery District) since November 2021. Participation in their insurance programs consistently provides the broadest insurance coverage available and is designed specifically for cemetery districts at competitive prices in comparison to much higher pricing levels with the outside carrier insurance market.

The following is a summary of each insurance policy and program renewals for the 2025/2026 policy term.

Workers' Compensation Program Renewal - July 1, 2025

The Cemetery District is self-insured for its Workers' Compensation coverage and utilizes a self-insured retention (SIR) of \$750,000. Coverage includes Employers' Liability and statutory limits. Excess insurance coverage is then provided through the Golden State Risk Management Authority from the Cemetery Districts \$750,000 SIR to \$5 million with statutory limits.

The total deposit premium for 2025/2026 is \$38,386, based on an estimated payroll of \$604,514. The cost is a decrease of \$1,073, which represents a 2.7% decrease in overall

SUBJECT: Renewal of the Cemetery District's Insurance Programs and Policies of Coverage through Golden State Risk Management Authority

DATE: July 22, 2025

cost over the 2024/2025 actual premiums due to a reduced Effective Rate and higher Experience Ratio with Golden State Risk Management Authority.

General Liability Program Renewal - July 1, 2025

The Cemetery District is self-insured for its General Liability coverage and has a self-insured retention (SIR) of \$500,000, providing liability coverage limits of \$1M per occurrence.

Automobile Liability Program Renewal - July 1, 2025

The Cemetery District is self-insured for its Automobile Liability coverage and has a self-insured retention (SIR) of \$500,000, providing liability coverage limits of \$1M per occurrence.

Property Insurance Program Renewal, July 1, 2025

Coverage includes 'All Risk' Property coverage of \$25,000 per policy limits, Auto Physical Damage is included with \$15,000 per policy limits, and Boiler and Machinery coverage of \$5,000 per policy limits. Certain deductibles will apply to the program: \$25,000 for All-Risk property with a standard deductible of \$1,000; \$15,000 actual cash value (ACV) for vehicles, with deductibles of \$500 for Collision coverage and \$250 for Comprehensive coverage, including \$5,000 for boiler and machinery coverage. The report states that the Cemetery District has a Total Insurable Value (TIV) of \$1,723,452 for its current property coverage. The premium cost for the renewal is \$5,770, representing an estimated 2.6% increase over the previous 2024/2025 premium. The Cemetery District's property premium is based on TIV property values.

Mobile Equipment Coverage is also provided in addition to standard automobile and vehicle coverage in order to properly ensure heavier equipment and vehicles with higher replacement values. The premium cost for the renewal is \$2,489, representing an estimated 4% decrease over the previous 2024/2025 premium.

Crime Policy Renewal, July 1, 2025

The Crime Policy protects the Cemetery District against financial loss due to employee theft, forgery, robbery, computer fraud, fund transfer fraud, money orders, and counterfeit paper currency. The policy utilizes a self-insured retention of \$2,500 per occurrence deductible, and coverage limit is \$25,000. The policy is a master crime policy covering all agencies, authorities, and districts governed by your Board. The program includes coverage for elected and appointed officials.

The premium amount is \$182 and assumes up to a 3.4% increase over the expiring premium due to expected member losses.

Cyber Liability Insurance Program, July 1, 2025

SUBJECT: Renewal of the Cemetery District's Insurance Programs and Policies of Coverage through Golden State Risk Management Authority
DATE: July 22, 2025

Cyber Liability coverage protects the Cemetery District from liability associated with violations of privacy laws, theft or loss of personal non-public information, and computer data breaches. The coverage includes reimbursement for privacy notification costs, claim expenses, and penalties the insured may become legally obligated to pay resulting from a violation of a privacy law and website media content liability.

The Cyber Liability policy renewal for cyber insurance coverage has a renewal premium of \$545, which reflects a 19% decrease in premium costs from the prior policy year.

GSRMA Programs to Reduce Costs

The Golden State Risk Management Authority offers Risk Management programs to help reduce insurance costs by offering awards through their Risk Management Accreditation Program (RMAP) and offset training expenses through their Loss Prevention Subsidy (LPSF) program, which offers a subsidy of up to \$1,000 a year.

Loss Prevention Subsidy Fund

Members can request this subsidy to offset training expenses up to \$1,000 annually.

Risk Management Accreditation Program

Members may qualify for this award by completing and submitting their RMAP application (see below).

The first step is to review the application and note the time requirements. The maximum award is 10% of the member's annual contribution (up to a maximum of \$75,000) based upon qualifications. Accreditation is earned when a member achieves the maximum award of 10%.

This program is intended to function as a "road map" for improving operations at the district, reducing claims, and preventing losses.

GSRMA's Withdrawal Policy requires that any member wishing to withdraw from GSRMA must give 12 months written notice and that they can only withdraw at the end of a fiscal year of the Authority. In order to ensure the fiscal stability of GSRMA and its members, any member who has given proper notice must confirm, in writing, their intention to withdraw by the following June 1st, of that fiscal year.

FISCAL IMPACT/FINANCING:

Approval of this request contributes to the financial stability of the Cemetery District and protects the Cemetery District's assets. The cost of insurance is planned and will be budgeted for the Fiscal Year (FY) 2025/26. The total contribution is \$101,120. However, the final costs include True Up credits of \$13,586 from FY 2023-2024. These True Up credits are as follows: Workers' Compensation (\$5,510), General Liability (\$6,490), Workers' Compensation Dividend (\$1,140), and Property Dividend (\$446), reducing the Total Contribution cost from \$101,120 to \$87,534.

SUBJECT: Renewal of the Cemetery District's Insurance Programs and Policies of Coverage through Golden State Risk Management Authority

DATE: July 22, 2025

Insurance	Current 2025/2026	Prior 2024/2025	Difference	% Change
Workers Comp.	\$38,386	\$39,459	-\$1,073	-2.7%
General Liability	\$53,741	\$53,533	\$208	0.4%
Property	\$5,770	\$5,626	\$144	2.6%
Auto Physical Damage	\$7	\$8	-\$1	-12.5%
Mobile Equipment	\$2,489	\$2,592	-\$103	-4%
Cyber Liability	\$545	\$673	-\$128	-19%
Crime Bond	\$182	\$176	\$6	3.4%
Total Contribution	\$101,120	\$102,067	-\$947	-0.9%

The cost for insurance is paid from the Cemetery's operational budget and will be included in its recommended budget from for FY 2025/26.

ADMINISTRATIVE SIGN-OFF:

/s/ Clara Bernardo
Clara Bernardo
District Manager

Cc: County Administrative Office

Attachments: Insurance Programs and Policies
Certificate of Coverage



Contribution Summary

Policy Period: 2025-26
Coverage Dates: 7/1/2025-7/1/2026
Account No: TULACEM

Customer Service

For Information on Your Account Visit:

<https://gsrma.org/member-portal/>

GSRMA
 PO Box 706
 Willows, CA 95988
 Phone: 530-934-5633
 Fax: 530-934-8133

Tulare Cemetery District

COVERAGES			CONTRIBUTION
Workers' Compensation	Estimated Payroll	\$604,514	\$38,386
General Liability	Estimated Payroll	\$604,514	\$53,741
Property	Total Insured Value	\$1,723,452	\$5,770
Auto Physical Damage	Total Insured Value	\$1,000	\$7
Watercraft	Total Insured Value	\$0	\$0
Mobile Equipment	Total Insured Value	\$479,376	\$2,489
Cyber Liability	Total Insured Value	\$1,723,452	\$545
High Value Property	Total Insured Value	\$0	\$0
Crime Bond	Exposure	10	\$182
TOTAL ANNUAL CONTRIBUTION*			\$101,120

Summary dated 6/6/2025



Contribution Comparison

Policy Period: 2025-26
Coverage Dates: 7/1/2025-7/1/2026
Account No: TULACEM

Customer Service
For Information on Your Account Visit:
https://gsrma.org/member-portal/
GSRMA PO Box 706 Willows, CA 95988
Phone: 530-934-5633 Fax: 530-934-8133

Tulare Cemetery District

COVERAGE	CURRENT YEAR	PRIOR YEAR	DIFFERENCE	% CHANGE
Workers' Compensation	\$38,386	\$39,459	\$(1,073)	(2.7)%
Estimated Payroll	\$604,514	\$586,907	\$17,607	3%
Effective Rate*	\$6.35	\$6.72	\$(0.37)	(5.5)%
Experience Ratio	2.025	1.041	0.984	
General Liability	\$53,741	\$53,533	\$ 208	0.4%
Estimated Payroll	\$604,514	\$586,907	\$17,607	3%
Effective Rate*	\$8.89	\$9.12	\$(0.23)	(2.5)%
Experience Ratio	7.729	1.026	6.703	
Property	\$5,770	\$5,626	\$ 144	2.6%
Total Insured Value	\$1,723,452	\$1,689,659	\$33,793	2%
Auto Physical Damage	\$ 7	\$ 8	\$(1)	(12.5)%
Total Insured Value	\$1,000	\$1,000	\$0	0%
Watercraft	\$ 0	\$ 0	\$ 0	0%
Total Insured Value	\$0	\$0	\$0	0%
Mobile Equipment	\$2,489	\$2,592	\$(103)	(4)%
Total Insured Value	\$479,376	\$479,376	\$0	0%
Cyber Liability	\$ 545	\$ 673	\$(128)	(19)%
Total Insured Value	\$1,723,452	\$1,689,659	\$33,793	2%
High Value Property	\$ 0	\$ 0	\$ 0	0%
Total Insured Value	\$0	\$0	\$0	0%
Crime Bond	\$ 182	\$ 176	\$ 6	3.4%
# of Employees	10	10	0	0%
TOTAL CONTRIBUTION	\$101,120	\$102,067	-\$947	-0.9%

*Amounts are shown rounded to the nearest cents. Actual Effective Rate = Contribution / Payroll * 100



Estimated Payroll

Policy Period: 2025-26
Coverage Dates: 7/1/2025-7/1/2026
Account No: TULACEM

Customer Service
For Information on Your Account Visit:
https://gsrma.org/member-portal/
GSRMA
PO Box 706
Willows, CA 95988
Phone: 530-934-5633
Fax: 530-934-8133

Tulare Cemetery District

Estimated Payroll for 2025-26

CLASS CODE	DESCRIPTION	# FULL TIME EMPLOYEES	# PART TIME EMPLOYEES	ANNUAL REGULAR PAYROLL	ANNUAL OVERTIME PAYROLL
9220(1)	Cemetery Operations - all employees	10	0	\$590,231	\$21,424
TOTAL		10	0	\$590,231	\$21,424
Total Regular and Overtime Payroll (OT included at 2/3)					\$604,514
Imputed Payroll* for Volunteer Firefighters (\$5,000 per volunteer)					\$0
TOTAL ESTIMATED PAYROLL					\$604,514

Firefighter Guidance

Imputed Payroll: GSRMA primarily uses payroll to allocate costs for the risk pool across membership. For members with Fire, the number of calls is used to some extent as well. To calculate the contribution amount for Volunteer Firefighters, a payroll amount of \$5,000 per Volunteer is used.

Volunteer # Employees: If your Agency has volunteer firefighters (7707), report the number of "active" volunteers (i.e. individuals that attend trainings, regularly respond to calls, etc.). This amount should be a simple **estimated average number of volunteers** during the reporting period.

Volunteer Payroll: Additional pay to volunteers (7707) such as stipends for local activities, etc. **should not be** reported.

Strike Team Pay: Strike team pay **should be** reported for all non-volunteer fighters (7706) and volunteer firefighters (7707).

Trainees/Cadets: Trainees and cadets that may attend training and respond to incidents **should be** identified as volunteer firefighters (7707).



GOLDEN STATE RISK MANAGEMENT AUTHORITY
Golden State Risk Management Authority

P.O. Box 706
Willows, CA 95988

INVOICE

Monthly Payment Plan

Invoice #: INV-004467

Date: 06/02/2025

Bill to:

Tulare Cemetery District
900 East Kern Ave
Tulare, CA 93274

Policy Period: 07/01/2025-6/30/2026

Description/Memo	Amount
Workers Compensation	\$38,386.00
General Liability	\$53,741.00
Property	\$5,770.00
Auto Physical Damage	\$7.00
Mobile Equipment	\$2,489.00
Crime Bond	\$182.00
Cyber Liability	\$545.00
2023-24 Workers Compensation True Up	\$-5,510.00
2023-24 General Liability True Up	\$-6,490.00
Workers Compensation Dividend	\$-1,140.00
Property Dividend	\$-446.00
Total Amount Due:	\$87,534.00

***See Monthly Payment Plan Schedule starting on next page**

Please note our new Remittance Address: PO Box 80826, City of Industry, CA 91716-8420

Payment must be made in full. To pay electronically, please contact the Accounting department.

For questions, please contact the Accounting department at 530-934-5633 or financedept@gsrma.org

Please mail checks to:

Golden State Risk Management Authority, PO Box 80826, City of Industry, CA 91716-8420



INVOICE

Monthly Payment Plan

Invoice #: INV-004467

Date: 06/02/2025

Page 2

Monthly Payment Plan Schedule:

If Paid By:	Payment Due:	If Paid After:	Payment Due:
7/1/2025	\$7,294.50	7/15/2025	\$7,513.34
8/1/2025	\$7,294.50	8/15/2025	\$7,513.34
9/1/2025	\$7,294.50	9/15/2025	\$7,513.34
10/1/2025	\$7,294.50	10/15/2025	\$7,513.34
11/1/2025	\$7,294.50	11/15/2025	\$7,513.34
12/1/2025	\$7,294.50	12/15/2025	\$7,513.34
1/1/2026	\$7,294.50	1/15/2026	\$7,513.34
2/1/2026	\$7,294.50	2/15/2026	\$7,513.34
3/1/2026	\$7,294.50	3/15/2026	\$7,513.34
4/1/2026	\$7,294.50	4/15/2026	\$7,513.34
5/1/2026	\$7,294.50	5/15/2026	\$7,513.34
6/1/2026	\$7,294.50	6/15/2026	\$7,513.34

*Total payments due may be slightly off due to rounding

Please note our new Remittance Address: PO Box 80826, City of Industry, CA 91716-8420

Payment must be made in full. To pay electronically, please contact the Accounting department.

For questions, please contact the Accounting department at 530-934-5633 or financedept@gsrma.org

Please mail checks to:

Golden State Risk Management Authority, PO Box 80826, City of Industry, CA 91716-8420

GSRMA-1133

CO

CERTIFICATE OF COVERAGE

06/27/2025

Primary Insurance Provided by

Golden State Risk Management Authority
P.O. Box 706
Willows, CA 95988-0706

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BELOW. THIS CERTIFICATE OF COVERAGE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED and/or requesting a WAIVER OF SUBROGATION, the Memorandums of Coverage/Policies must be endorsed. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

GSRMA MEMBER:

TULARE CEMETERY DISTRICT
900 EAST KERN AVE
TULARE, CA 93274

COVERAGE AFFORDED BY	A - Golden State Risk Management Authority
COVERAGE AFFORDED BY	B -
COVERAGE AFFORDED BY	C -
COVERAGE AFFORDED BY	D -

Coverages

THIS IS TO CERTIFY THAT THE MEMORANDUMS OF COVERAGE/POLICIES LISTED BELOW HAVE BEEN ISSUED TO THE MEMBER NAMED ABOVE FOR THE PERIOD INDICATED, NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN. THE COVERAGE AFFORDED BY THE MEMORANDUMS/POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS, AND CONDITIONS OF SUCH MEMORANDUMS/POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

ENT LTR	TYPE OF COVERAGE	POLICY #	COVERAGE EFFECTIVE DATE	COVERAGE EXPIRATION DATE	MEMBER'S SELF-INSURED RETENTION/DEDUCTIBLE	LIMITS
A	WORKERS' COMPENSATION ☒ WORKERS' COMPENSATION ☒ EMPLOYERS' LIABILITY	JPA 2025	07/01/2025	07/01/2026	\$0	WORKERS' COMPENSATION: \$750,000 EMPLOYERS LIABILITY: \$750,000
A	GENERAL LIABILITY ☒ GENERAL LIABILITY ☐ CLAIMS MADE ☒ OCCURRENCE	JPA 2025	07/01/2025	07/01/2026	\$0	\$500,000
A	AUTOMOBILE LIABILITY ☒ ANY AUTO ☒ NON-OWNED AUTO ☒ HIRED AUTO ☒ GARAGE LIABILITY	JPA 2025	07/01/2025	07/01/2026	\$0	\$500,000
A	CRIME ☒ EMPLOYEE THEFT-PER LOSS ☒ DEPOSITORS FORGERY OR ALTERATION ☒ THEFT, DISAPPEARANCE AND DESTRUCTION ☒ COMPUTER AND FUNDS TRANSFER FRAUD	JPA 2025	07/01/2025	07/01/2026	\$2,500	\$25,000
A	PROPERTY ☒ ALL RISK ☒ AUTO PHYSICAL DAMAGE ☒ BOILER AND MACHINERY ☒ TERRORISM	JPA 2025	07/01/2025	07/01/2026	\$1,000 Per Policy \$250 Comp \$500 Coll \$1,000	ALL RISK: \$25,000 FLOOD: Per Policy AUTO (ACV): \$15,000 AUTO (RCV): PER POLICY BOILER AND MACHINERY: \$5,000

Description of Operations/Locations/Vehicles/Special Items:
AS RESPECTS EVIDENCE ONLY

Certificate Holder

FOR THE PURPOSE OF EVIDENCE ONLY
C/O TULARE CEMETERY DISTRICT
900 EAST KERN AVE
TULARE, CA 93274

Cancellation

SHOULD ANY OF THE ABOVE DESCRIBED MEMORANDUMS OF COVERAGES/POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE MEMORANDUMS OF COVERAGE/POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

CERTIFICATE NO.

ISSUE DATE

GSRMA-1133

CO

CERTIFICATE OF COVERAGE

06/27/2025

Public Risk Innovation, Solutions, and Management

C/O ALLIANT INSURANCE SERVICES, INC.
18100 VON KARMAN AVENUE, 10TH FLOOR
IRVINE, CA 92612
PHONE (949) 756-0271 / FAX (619) 699-0901
LICENSE #0C36861

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BELOW. THIS CERTIFICATE OF COVERAGE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED and/or requesting a WAIVER OF SUBROGATION, the Memorandums of Coverage/Policies must be endorsed. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

COVERAGE AFFORDED BY **A - See attached schedule of insurers**

MEMBER:

Golden State Risk Management Authority
P.O. Box 706
Willows, CA 95988-0706

COVERAGE AFFORDED BY **B - Public Risk Innovation, Solutions, and Management**

COVERAGE AFFORDED BY **C - See Attached Schedule of Insurers**

GSRMA MEMBER:

TULARE CEMETERY DISTRICT

COVERAGE AFFORDED BY **D - Public Risk Innovation, Solutions and Management**

Coverages

THIS IS TO CERTIFY THAT THE MEMORANDUMS OF COVERAGE/POLICIES LISTED BELOW HAVE BEEN ISSUED TO THE MEMBER NAMED ABOVE FOR THE PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE COVERAGE AFFORDED BY THE MEMORANDUMS/POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS, AND CONDITIONS OF SUCH MEMORANDUMS AND POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

ENT LTR	TYPE OF COVERAGE	MEMORANDUM # /POLICIES	COVERAGE EFFECTIVE DATE	COVERAGE EXPIRATION DATE	MEMBER'S SELF-INSURED RETENTION/ DEDUCTIBLE	LIMITS
A	WORKERS' COMPENSATION ☒ WORKERS' COMPENSATION ☒ EMPLOYERS' LIABILITY	See attached for insurers policy numbers	07/01/2025	07/01/2026	\$750,000	WORKERS' COMPENSATION: Statutory EMPLOYERS LIABILITY: \$5,000,000
B	GENERAL LIABILITY ☒ EXCESS GENERAL LIABILITY ☐ CLAIMS MADE ☒ OCCURRENCE	PRISM PE 25 EL-63	07/01/2025	07/01/2026	\$500,000	Difference between \$1,000,000 and the Member's Self-Insured Retention
B	AUTOMOBILE LIABILITY ☒ ANY AUTO ☒ HIRED AUTO ☒ NON-OWNED AUTO ☒ GARAGE LIABILITY	PRISM PE 25 EL-63	07/01/2025	07/01/2026	\$500,000	Difference between \$1,000,000 and the Member's Self-Insured Retention
C	CRIME ☒ EXCESS GOVERNMENTAL CRIME POLICY	See Attached Schedule of Insurers	06/30/2025 06/30/2025	06/30/2026 06/30/2026	\$25,000	\$10,000,000 Per Occurrence limit Subject to member deductible \$5,000,000 Per Occurrence Limit \$1,000,000 Sublimit Applies To Faithful Performance
D	PROPERTY ☒ ALL RISK ☒ FLOOD ☒ AUTO PHYSICAL DAMAGE (ONLY IF SCHEDULED) ☒ BOILER AND MACHINERY ☒ TERRORISM TERRORISM LIMIT IS SHARED BY ALL MEMBERS IN ALL TOWERS ALL OTHER LIMITS ARE SHARED PER TOWER	PRISMPR 25-26	03/31/2025	03/31/2026	\$25,000 Per Policy \$15,000 PER POLICY \$5,000	\$25,000,000 PER OCC ALL RISK \$25,000,000 PER OCC ANNUAL AGG. LIMIT APPLIES TO FLOOD AUTO PHYS. DAMAGE DED. \$25,000,000 PER ACCIDENT BOILER & MACHINERY LIMIT

Description of Operations/Locations/Vehicles/Special Items:

AS RESPECTS EVIDENCE ONLY

Certificate Holder

FOR THE PURPOSE OF EVIDENCE ONLY
C/O TULARE CEMETERY DISTRICT
900 EAST KERN AVE
TULARE, CA 93274

Cancellation

SHOULD ANY OF THE ABOVE DESCRIBED MEMORANDUMS OF COVERAGES/POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE MEMORANDUMS OF COVERAGE/POLICIES PROVISIONS.

AUTHORIZED REPRESENTATIVE


Public Risk Innovation, Solutions, and Management

PUBLIC RISK INNOVATION, SOLUTIONS, AND MANAGEMENT
MASTER CRIME PROGRAM
SCHEDULE OF LIMITS AND COVERAGE PROVIDERS
June 30, 2025 to June 30, 2026

Notice: Each Coverage Provider listed below provides coverage on its own form so there may be some coverage variances as a result of different policy language. Please carefully review all coverage forms.

No.	Limit of Insurance	Coverage Provide	Policy Number
A)	\$10,000,000 per occurrence	National Union Fire Insurance Company of Pittsburgh, PA (AIG)	01-592-87-19
B)	\$5,000,000 excess of \$10,000,000 per occurrence \$1,000,000 sublimit applies to Faithful Performance	Berkley Insurance Company	BGOV-45003949-25
C)	\$5,000,000 excess of \$15,000,000 per occurrence \$1,000,000 sublimit and \$5,000,000 Annual Program Aggregate applies to Faithful Performance	Great American Insurance Group	XSC F052763 02 00
D)	\$5,000,000 excess of \$20,000,000 per occurrence \$1,000,000 sublimit applies to Faithful Performance	United States Fire Insurance Company	626-041070-1



TULARE PUBLIC CEMETERY DISTRICT

AGENDA ITEM

TRUSTEES

LARRY MICARI
Trustee

PETE VANDER POEL
Trustee

AMY SHUKLIAN
Trustee

EDDIE VALERO
Trustee

DENNIS TOWNSEND
Trustee

AGENDA DATE: July 22, 2025

SUBJECT: Rescind actions pertaining to the repurchase of burial rights and policies

REQUEST(S):

That the Board of Trustees:

Rescind any and all resolutions, policies, or actions authorizing the District to repurchase burial rights and/or grave sites at cemeteries owned or operated by the District.

SUMMARY:

On June 14, 2006, the former Board of Trustees of the Tulare Cemetery District adopted a resolution establishing a policy that allowed the Tulare Cemetery to repurchase grave sites under certain conditions. The policy was updated and approved by the board on October 25, 2017, and again on May 23, 2022.

It is recommended that the Board rescind the District's prior resolutions dated June 14, 2006; October 25, 2017; and May 23, 2022, relating to the repurchase of burial rights. These policies have created a financial burden on the District by requiring the buyback of grave sites at current market rates of approximately \$2,500 per site, regardless of the original purchase price, which in many cases was significantly lower (e.g., \$50). This results in a net financial loss to the District and undermines long-term fiscal sustainability. Additionally, the buyback program complicates inventory management and may lead to inequitable outcomes.

FISCAL IMPACT/FINANCING:

By rescinding the repurchase of burial rights, it will eliminate the possibility of a financial loss to the District if the current market rate exceeds the original purchase price. Last fiscal year, the District paid out approximately \$46,000. The actual net savings vary year to year. No net District cost.

ADMINISTRATIVE SIGN-OFF:

/s/ Clara Bernardo

Clara Bernardo
District Manager

SUBJECT: Rescind actions pertaining to the repurchase of burial rights and policies

DATE: July 22, 2025

Cc: County Administrative Office

ATTACHMENT(S) –

Tulare Public Cemetery District Policy – June 14, 2006

Tulare Public Cemetery District Plot Repurchase Resolution – October 25, 2017

Tulare Public Cemetery District Plot Repurchase Resolution – May 23, 2022

TULARE PUBLIC CEMETERY DISTRICT
A POLICY OF THE BOARD OF TRUSTES OF THE TULARE PUBLIC CEMTERY
DISTRICT GOVERNING

THE REPURCHASE OF BURIAL RIGHTS

WHEREAS, the Tulare Public Cemetery District is a Special District, created pursuant to the Health and Safety Code; and

WHEREAS, the Board of Trustees may establish, from time to time, policies and procedures for the conduct of the Cemetery's business; and

WHEREAS, the Board of Trustees of the District desires to follow acceptable business procedures and practices; and

WHEREAS, good business procedures and practices should provide for the protection of the District;

NOW THEREFORE, it is the policy of the Board of Trustees of the Tulare Public Cemetery District, until such policy shall have been amended or rescinded:

1. The Public shall not be allowed to re-sell or transfer any Burial Right(s) except to qualified family members as set forth in California Public Health and Safety Code Section 8961 and 8961.1; or back to the District as herein set forth in this policy;
2. The only person(s) authorized to re-sell or transfer a Burial Right back to the District are the original purchaser, or, if the original purchaser is deceased, one of the following, in order named: 1) the surviving spouse; 2) the surviving children; 3) the surviving parents; 4) the surviving brothers or sisters.
3. The District shall maintain a record showing: 1) the date such transaction was made; 2) the name and address of the person making the transaction; and 3) written consent for the transaction.
4. Repurchase of the Burial Right(s) by the District shall be at the original purchase price or up to three quarters (3/4) the current price of Burial Right(s) whichever is higher.

ADOPTED this day of June 14, 2006 by the Board of Trustees of the Tulare Public Cemetery District, at a regular meeting thereof.

AYES: Trustees Moore, Brown, Lampe, Vandegrift & Colson

NOES: none

ABSENT: none

APPROVED:


Robert Moore, Chairman
Board of Trustees

ATTEST:


Marilyn L. Correia
Office Manager

APPROVAL OF MINUTES OF REGULAR BOARD MEETING OCTOBER 18, 2017 AND SPECIAL BOARD MEETING OCTOBER 25, 2017:

Chairman Deal moved to motion for approval of the October 18, 2017 minutes and approval of the October 25, 2017 minutes. Chairman Deal asked if there was any discussion. Trustee Aguilar had a discussion he reminded the board of a special board meeting that they had on October 2, 2017 and that neither minutes made reference about that special meeting. Trustee Aguilar asked if the minutes of the special board of October 2, 2017 be add to the next board meeting for approval. Trustee Aguilar made a request that from this day forward all future board meetings consist of an Agenda along with all necessary materials and data including but not limited to Minutes, Financial Report and anything that the board is required to take action on. Chairman Deal made a motion for approval of the Board Minutes of October 18, 2017 and Special Board Minutes of October 25, 2017, Trustee Postelwaite second all ayes. Trustee Aguilar abstained.

MANAGER'S REPORT:

Manger Leonor Castaneda introduced herself and gave a back ground of herself. She then reported that her visit at North Tulare Cemetery had impressed her and how hard Brian and Bobby have work in maintaining the grounds and their efforts have shown through. She was pleased to report that many families have come into the office to voice their opinions on how wonderful and beautiful the cemetery looks again.

Manger Castaneda informed the board of her plans on having monthly staff meetings so that staff can report any issues that came up and how they were handled any present issues and the plan on taking care of the present issue. Her plan is for staff to work as a team. She also reported to the board that she would like to equip staff with the equipment needed for staff to work more efficient. At this time she informed the board of the office equipment need and other materials. This will be discussed further at a later time under Agenda item #

At this time Trustee Postlewaite asked to ratify personnel, office equipment and other equipment.

PLOT REPURCHASE RESOLUTION:

On October 25, 2017 it was a motion by Trustee Postlewaite and second by Trustee Johnson to reopen and update the policy and survey three other cemeteries in the area to find out what their policy is. Trustee Gilson surveyed Visalia Cemetery District, Porterville Cemetery, Selma Cemetery, and Shafter Cemetery and found that each cemetery has different policies but one common is that the endowment fee is non-refundable. Trustee Gilson moved to motion for the District to purchase the original cost of the preneed burial plots minus the endowment fee. Second by Trustee Johnson. All ayes. Trustee Aguilar opposes motion carries.

ESTABLISH EQUIPMENT TO SURPLUS PROPERTY:

At 10:00 a.m. Trustee Gilson stepped out.

At 10:15 a.m. Trustee Gilson stepped back into the meeting. Trustee Johnson would like a list of all assets along with a depreciation list of all District assets. At this time Trustees have tabled this item.



**Tulare Public Cemetery District
Regular Board Meeting Minutes
May 23, 2022**



CALL TO ORDER:

The Tulare Public Cemetery Regular Board Meeting was called to order at 1:03p.m., at 900 E. Kern Ave, Tulare, California by Chairperson Jim Pennington. Other trustees present were Vice Chairman Charlie Ramos, Secretary Steve Presant, Trustees Xavier Avila, Alberto Aguilar and District Manager Clara Bernardo.

RECONGNITION OF VISITORS:

Nine members of the public was in attendance.

PUBLIC COMMENTS:

No public comments

TRUSTEE COMMENTS:

Three Trustees spoke

OPEN SESSION:

- 2.1 Five students along with Mrs. Hirayama from Tulare Union High School introduce themselves and spoke on their field trip visit and tour at the Kern Cemetery recently. They are also working on projects at the cemetery through the Arts Project Academy at the school.
- 2.2 Xavier moved to approve minutes with corrections. Vote (5-0)
- 2.3 Discussion by board members regarding Linda Maloy asked to step down by June 30, 2022.
- 2.4 Presant talked what was discussed at the last audit meeting. Xavier spoke on discussion on how creating a resolution at the next board meeting to provide direction on having the three officers of the board to be on the Bank of the Sierra checking account. Board decision was to have future resolution or changes to bylaws indicate top three board officers on checking account.
- 2.5 Ramos moved to approve April 2022 financials Vote (5-0)
- 2.6 A Avila moved to approve instructing Tulare County of board approval of using contingency funds for this year's fiscal budget with Resolution 2021/2022-9. Vote (5-0)
B Avila moved to approve Resolutions 21/2022-10 which would transfer \$100,000 from Fund 772 to Fund 807.
- 2.7 Board reviewed interment report
- 2.8 A Ramos moved to make copies of contract, burial rights, forms or paperwork associated with interment at a cost of \$1 per page. Vote: Aguilar-N, Avila-Y, Presant-Y, Pennington-Y, Ramos-Y (4-1). Motion approved.
B Presant moved to approve changes of Transfer Fees which includes new contracts and changes for two parties from \$35 to \$450. Vote: Aguilar-N, Avila-Y, Presant-Y, Pennington-Y, Ramos-Y (4-1) Motion approved.



**Tulare Public Cemetery District
Regular Board Meeting Minutes
May 23, 2022**



C Presant moved to approve a new fee for replacement of original Burial Right Certificate to \$100. Avila moved to modify motion to change cost to \$50. Vote: Aguilar-N, Avila-Y, Presant-Y, Pennington-Y, Ramos-Y (4-1) Motion approved.

D Change to cost of Administrative Fee was tabled.

E Ramos moved to split cost of Pre-Need Administrative Fee to pay ½ at time of Pre-Need Contract and the other half at time of need. Vote: Aguilar-N, Avila-Y, Presant-Y, Pennington-Y, Ramos-Y (4-1) Motion approved.

F Ramos moved to approve reducing Opening and Closing costs for ½ Grave Flat and Tall Cremation at North Cemetery to \$400 for flat and \$550 for tall. Vote: (5-0) Motion approved.

G Presant moved to increase cost of Concrete Base deposit to \$500 for adult and \$250 for Baby. Vote: Aguilar-N, Avila-N, Presant-Y, Pennington-Y, Ramos-Y (3-2) Motion failed.

H Marker Removal cost increase tabled

I Avila moved to increase concrete non-protective grave liner cost to \$600, oversize to \$800, extra-wide to \$1000, keep baby size at \$246 and youth keep at \$414. Vote: Aguilar-N, Avila-Y, Presant-Y, Pennington-Y, Ramos-Y (4-1) Motion approved.

J Avila moved to keep cremation burial liner regular size at \$166 and create large size liner cost of \$197. Vote: Aguilar-N, Avila-Y, Presant-Y, Pennington-Y, Ramos-Y (4-1) Motion approved.

ADJOURNMENT TO CLOSED SESSION 3:37PM

OPEN SESSION FROM CLOSED SESSION AT 3:50PM

Nothing to report

2.8 (continued) Chair Pennington indicated this Public Hearing-will be continued at the next board meeting.

2.9 Xavier moved to approve increase of Kern Cemetery burial rights from prior owners from \$2000 for flat stone area to \$2500 to tall stone areas. Vote (3-1) Aguilar voted no

2.10 Avila moved to make Block C Row Q a tall stone row. Vote (4-0)

Items 2.11 to 2.18 were tabled.

Adjourned at 5:10PM

Respectfully Submitted,

2.9 Re: Buy Backs on Graves

Board Secretary



TULARE PUBLIC CEMETERY DISTRICT

AGENDA ITEM

TRUSTEES

LARRY MICARI
Trustee

PETE VANDER POEL
Trustee

AMY SHUKLIAN
Trustee

EDDIE VALERO
Trustee

DENNIS TOWNSEND
Trustee

AGENDA DATE: July 22, 2025

SUBJECT: Receive a Presentation Regarding County Counsel Legal Services

REQUEST(S):

That the Board of Trustees:

Receive a presentation regarding County Counsel Legal Services

SUMMARY:

In November 2024, the Tulare Public Cemetery District contracted with Best Best & Krieger LLP for the provision of general counsel legal services. On July 8, 2025, the Board of Supervisors sitting as the Tulare Public Cemetery District approved a contract for general legal services with Tulare County Counsel.

This presentation will provide the estimated cost savings to the District in retaining Tulare County Counsel and an overview of services provided by Tulare County Counsel for the benefit of the District.

FISCAL IMPACT/FINANCING:

The District's agreement for legal services with Best Best & Krieger LLP has an estimated annual cost of \$62,455. By utilizing Tulare County Counsel Legal Services, with an estimated annual cost of \$36,860, the District will save approximately \$25,595.

ADMINISTRATIVE SIGN-OFF:

/s/ Jennifer M. Flores
Jennifer M. Flores
County Counsel

Cc: County Administrative Office

ATTACHMENT(S) – PowerPoint Presentation

TULARE COUNTY COUNSEL LEGAL SERVICES

TULARE COUNTY COUNSEL



PREVIOUS AGREEMENT

Type of Personnel	Hourly Rate
Attorneys (General Counsel)	\$285
Paralegals, Clerks, Analysts	\$180
Specialized Expertise (Partners and Of Counsel)	\$305 - \$670
Specialized Expertise (Associates)	\$260 - \$330

LEGAL TEAMS

- Administrative Hearings and Special Services
- Resource
- Justice, Employment & Health
- Protective Services
- Litigation

LEGAL FEES

Legal Professional	Hourly Rate
Attorney I, Civil	\$87 per hour
Attorney II, Civil	\$96 per hour
Attorney III, Civil	\$116 per hour
Attorney IV, Civil	\$130 per hour
Attorney V, Civil	\$141 per hour
Chief Deputy County Counsel	\$170 per hour
County Counsel	\$170 per hour
Paralegals / Law Clerks	\$58 per hour

COSTS AND EXPENSES

Item	Cost
In-office copying/electronic communication printing	\$0.10 per page
Facsimile	\$0.10 per page
Postage	Actual Usage
Mileage	IRS Standard Rate

Other costs, such as messenger services, shall be charged on an actual and necessary basis. Meals, lodging, and other travel costs, if approved in advance by Client, will be charged on an actual and necessary basis.

PROJECTED SAVINGS

Cost Type	Best Best & Krieger LLP Costs	County Counsel Costs
Average Monthly Cost	\$5,204.63	\$3,071.73
Projected Annual Cost	\$62,455.56	\$36,860.76

Tulare Public Cemetery District
Balance Sheet
As of March 31, 2025

Mar 31, 25

ASSETS

Current Assets

Checking/Savings

00 · Clearing Acct. 1,535.46

10100 · Petty Cash 500.00

10150 · Bank of The Sierra - CHK ACCT 13,955.92

10500 · Cash in Treasury (772) 122,613.60

10600 · Endowment - Reserved (773)

1620 · Edowment Care 1620 316,017.92

10600 · Endowment - Reserved (773) - Other 1,837,511.83

Total 10600 · Endowment - Reserved (773) 2,153,529.75

10700 · Cash in Expansion Account (807) 227,977.88

10900 · Endowment - Unreserved (817) 350,408.53

10950 · Pre-Need Payment Plan (886) 305,571.35

Total Checking/Savings 3,176,092.49

Accounts Receivable

11001 · Accounts Receivable - PVQ (772) 70,277.37

11010 · Receivable - Pre-Need Pmt Plan 138,952.50

11020 · Other Accounts Receivable 826.44

Total Accounts Receivable 210,056.31

Other Current Assets

11300 · Prepaid Expense

11320 · Prepaid Workers Compensation 9,864.75

11330 · Prepaid Liability Insurance 13,383.28

11340 · Prepaid Property Insurance 1,406.53

Total 11300 · Prepaid Expense 24,654.56

12001 · Undeposited Funds 2,817.86

12101 · Inventory Assèt 22,054.81

Total Other Current Assets 49,527.23

Total Current Assets 3,435,676.03

TOTAL ASSETS 3,435,676.03

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 · Accounts Payable 53,246.88

Total Accounts Payable 53,246.88

Other Current Liabilities

25600 · PTO Accruals 3,845.23

24000 · Payroll Liabilities 23,404.21

25500 · Sales Tax Payable 4,689.94

Total Other Current Liabilities 31,939.38



Amount should be \$222, 613.60
County made error w/ deposit
will be corrected April 2025



Amount should be \$250,408.53
County made error w/ deposit
will be corrected April 2025

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07/17/25
Accrual Basis

Tulare Public Cemetery District
Balance Sheet
As of March 31, 2025

	Mar 31, 25
Total Current Liabilities	<u>85,186.26</u>
Total Liabilities	85,186.26
Equity	
30000 • Fund Balance	3,236,543.01
31100 • Retain Earnings	143.32
Net Income	<u>113,803.44</u>
Total Equity	<u>3,350,489.77</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,435,676.03</u></u>

Tulare Public Cemetery District

Profit & Loss Budget Performance

March 2025

	Mar 25	Budget	Jul '24 - Mar ...	YTD Budget	Annual Bud...
Ordinary Income/Expense					
Income					
3999 • Total Beginning Cash Available	0		0	0	0
4000 • County Taxes					
4001 • Current Secured	0		152,235		
4000 • County Taxes - Other	0	20,833	0	187,500	250,000
Total 4000 • County Taxes	0	20,833	152,235	187,500	250,000
4801 • Interest Income - 772					
4801.1 • Transfer from Funds	2,186	583	7,138	5,250	7,000
5400 • Charges for Current Services	0	8,333	0	75,000	100,000
5400.1 • Grave	6,400				
5400.2 • Niche	4,566		158,515		
5400.3 • Open and Close	17,249		17,607		
5400.4 • Administration	9,000		226,629		
5400.5 • Vault Installation	2,524		86,400		
5400.6 • Out of District Fee	1,525		37,963		
5400.7 • Transfer Fees	900		16,814		
5400.8 • Payment Plan Contract Fees	286		3,150		
5400.10 • Saturday Service Fee	0		1,787		
5400.11 • Add On Packages	0		6,400		
5400 • Charges for Current Services - Other	0	74,167	0	567,500	890,000
Total 5400 • Charges for Current Services	42,450	74,167	555,545	667,500	890,000
5450 • Concrete Base Sales	2,200	5,000	38,800	45,000	60,000
5460 • Vault Sales	8,261	12,500	111,076	112,500	150,000
5470 • Vase Sales	100		250		
5805 • Misc. Revenue	119	833	6,446	7,500	10,000
5834 • Restitution	0		0	0	0
5835 • Other Revenue	0	208	0	1,875	2,500
Total Income	55,316	122,458	871,490	1,102,125	1,469,500
Cost of Goods Sold					
5900 • Concrete Base for Headstones	2,200	5,000	38,800	45,000	60,000
5901 • Vault Costs	4,099	5,833	49,946	52,500	70,000
5905 • Vase Costs	0	0	0	0	0
5908 • Emblem for Urn Costs	0		0	0	0
5915 • Miscellaneous Service Supplies	53	83	132	750	1,000
Total COGS	6,352	10,917	88,878	98,250	131,000
Gross Profit	48,964	111,542	782,613	1,003,875	1,338,500

Tulare Public Cemetery District

Profit & Loss Budget Performance

March 2025

	Mar 25	Budget	Jul '24 - Mar ..	YTD Budget	Annual Bud...
Expense					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	52,626	44,167	339,684	397,500	530,000
6002 · Overtime	3,529	1,000	11,277	9,000	12,000
6004 · Health Insurance Benefits	4,904	8,167	46,530	73,500	98,000
6005 · Extra Help	0	3,375	92,911	30,375	40,500
6008 · Directors Fees	450	563	4,275	5,063	6,750
6011 · Retirement-SD Portion	6,683	3,500	38,239	31,500	42,000
6012 · Social Security and Medicare	4,579	3,708	28,733	33,375	44,500
6015 · Workers Compensation Ins	3,288	3,253	29,171	29,277	39,036
6016 · Unemployment Ins.	470	300	3,111	2,700	3,600
6017 · PTO Accrued Payout	1,313	1,250	17,182	11,250	15,000
6018 · Other	0		0	0	0
6000 · Payroll and Employee Benefits - Other	0		27		
Total 6000 · Payroll and Employee Benefits	77,841	69,282	611,141	623,539	831,386
7003 · County Tax Admin Fees					
70031 · Finance Charges / Fees	32		278		
7003 · County Tax Admin Fees - Other	0	483	0	4,350	5,800
Total 7003 · County Tax Admin Fees	32	483	278	4,350	5,800
7004 · Clothing and Personal Supplies					
70042 · PPE - Personal Protective Equip	26		1,366		
70043 · First Aid Supplies	286		1,348		
7004 · Clothing and Personal Supplies - Other	0	500	511	4,500	6,000
Total 7004 · Clothing and Personal Supplies	312	500	3,224	4,500	6,000
7005 · Telecommunications					
70051 · Internet	145		1,150		
70052 · Phone Lines	169		3,783		
70053 · Tablet	0		122		
7005 · Telecommunications - Other	1,062	958	4,306	8,625	11,500
Total 7005 · Telecommunications	1,376	958	9,360	8,625	11,500
7006 · Vaults and Liners	0	0	0	0	0
7008 · Freight/Delivery Fees	0	42	0	375	500
7009 · Household Supplies	0	42	533	375	500
7010 · Insurance					
70101 · General Liability Insurance	4,461		39,800		
70102 · Property Insurance	469		4,219		
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	46,693	62,258
Total 7010 · Insurance	4,930	5,188	47,468	46,693	62,258

Tulare Public Cemetery District

Profit & Loss Budget Performance

March 2025

	Mar 25	Budget	Jul '24 - Mar ...	YTD Budget	Annual Bud...
7011 • Concrete Base for Headstones					
7025 • Mileage Reimbursement Expense	0		0	0	0
7030 • Maintenance and Repairs	0	100	1,247	900	1,200
70218 • Repair & Main. - North Location	406		406		
70200 • Repair & Main. - KERN Equipment	1,613		19,789		
70201 • Equipment & Supplies for Servic	2,450		11,148		
70203 • Diesel KERN for Equipment	0		2,860		
70204 • Unleaded - KERN Fuel for Equip	360		2,818		
70205 • Unleaded - North Fuel Equip	120		587		
70206 • Repair & Main. -North Equipment	360		5,381		
70207 • Diesel NORTH for Equipment	0		1,553		
70209 • Sprinkler NORTH Repairs/Supply	0		2,198		
70210 • Tools -KERN Ground Maintenance	0		970		
70211 • Repair & Main.-KERN Location	0		13,932		
70213 • Fence Repairs North J Cemetery	0		704		
70215 • Tools - North Ground Maintenanc	0		152		
70300 • Repair & Main. - Outside KERN	108		858		
70301 • Safety Supplies & Compliance	26		557		
70305 • Repair & Main. - Headstones/Con	0		5,400		
70307 • Repair & Maint.-Outside North	435		1,884		
70308 • Weed Control Spray for Grounds	996		9,473		
70309 • Sprinkler KERN Repairs/Supplies	-468		24,010		
70310 • Grounds Tools for Maintenance	169		395		
70311 • Landscaping -flowers grass tree	968		8,909		
70400 • Repair & Main. - Building Kern	0		214		
70401 • Pest Control	100		3,781		
7030 • Maintenance and Repairs - Other	657	13,333	25,751	120,000	160,000
Total 7030 • Maintenance and Repairs	8,301	13,333	143,729	120,000	160,000
7036 • Office Supplies and Expense					
61000 • Copier/Equipment Lease	0		3,658		
61001 • Water / Breakroom Supplies	80		1,233		
62000 • Office Supplies	446		4,716		
63000 • Computer Repairs and Expense	290		1,114		
65000 • Software Programs/ Website	4,571		15,371		
7036 • Office Supplies and Expense - Other	90	3,750	4,925	33,750	45,000
Total 7036 • Office Supplies and Expense	5,477	3,750	31,018	33,750	45,000
7037 • Marketing	0		292	0	0
7039 • Miscellaneous					
7039-1 • Misc Events	0		1,827		
7039 • Miscellaneous - Other	0	188	660	1,692	2,256
Total 7039 • Miscellaneous	0	188	2,487	1,692	2,256
7040 • Bank Fees	120		510		

Tulare Public Cemetery District

Profit & Loss Budget Performance

March 2025

	Mar 25	Budget	Jul '24 - Mar ...	YTD Budget	Annual Bud...
7043 · Professional Fees					
63500 · County Admin Fees	0		2,348		
68100 · Accounting	729		13,907		
68200 · Auditing	0		18,102		
68201 · Employment - Background/Drug Sc	120		874		
68300 · Legal	4,154		31,848		
7043 · Professional Fees - Other	400	3,333	900	30,000	40,000
Total 7043 · Professional Fees	5,403	3,333	67,979	30,000	40,000
7045 · Security					
70451 · Alarm Service	0		6,622		
7406 · SECURITY NORTH	0		5,513		
7045 · Security - Other	261	1,250	11,983	11,250	15,000
Total 7045 · Security	261	1,250	24,118	11,250	15,000
7059 · Publications and Legal Notices					
70591 · Membership Dues	894		5,811		
7059 · Publications and Legal Notices - Other	0	417	2,797	3,750	5,000
Total 7059 · Publications and Legal Notices	894	417	8,608	3,750	5,000
7073 · Training / Education					
7074 · Transportation and Travel					
70741 · Lodging	2,069		2,069		
7074 · Transportation and Travel - Other	274	333	2,448	3,000	4,000
Total 7074 · Transportation and Travel	2,343	333	4,517	3,000	4,000
7081 · Utilities					
77100 · SCE KERN ELECTRIC	413		6,141		
77101 · SCE ELECTRIC NORTH	694		9,461		
77200 · SO Cal Gas	175		976		
77300 · Water, Sewer	997		22,192		
779001 · Waste Disposal North	541		7,694		
79000 · Waste Disposal Kern	408		5,869		
7081 · Utilities - Other	0	5,417	0	48,750	65,000
Total 7081 · Utilities	3,228	5,417	52,333	48,750	65,000
7090 · Vehicle Expense	0	8	0	75	100
7425 · Taxes					
8001 · Graves Repurchase	2,690	667	5,850	6,000	8,000
8002 · Niches	12,500	1,667	36,728	15,000	20,000
8100 · Building and Improvements	0	0	0	0	0
	0		4,977	0	0

Tulare Public Cemetery District

Profit & Loss Budget Performance

March 2025

	Mar 25	Budget	Jul '24 - Mar ...	YTD Budget	Annual Bud...
8300 - Equipment					
8302 - Grounds NORTH Equipment	0		974		
8301 - Grounds KERN Equipment	0		375		
8300 - Equipment - Other	0	4,167	0	37,500	50,000
Total 8300 - Equipment	0	4,167	1,349	37,500	50,000
7432 - Appropriation for Contingencies	0		0	0	0
Total Expense	129,005	111,542	1,066,266	1,003,875	1,338,500
Net Ordinary Income	-80,041	-0	-283,653	0	0
Other Income/Expense					
Other Income					
9100 - Endowment - 773					
9101 - Endowment Revenue -Current Serv	12,134	10,833	108,805	97,500	130,000
9102 - Interest Income - Endowment 773	19,221	7,417	56,665	66,750	89,000
Total 9100 - Endowment - 773	31,355	18,250	165,470	164,250	219,000
9200 - Fund for Future Expansion - 807					
9201 - Rent and Concessions - 807	0	1,667	22,733	15,000	20,000
9203 - Interest Income - 807	2,047	783	5,877	7,050	9,400
9204 - Current Services Admin (807)	0		0	0	0
Total 9200 - Fund for Future Expansion - 807	2,047	2,450	28,610	22,050	29,400
9300 - Unreserved Funds - 817					
9301 - Interest Income - 817	2,913	833	7,128	7,500	10,000
Total 9300 - Unreserved Funds - 817	2,913	833	7,128	7,500	10,000
9400 - Pre Need - 886					
5400.1P - Pre-Need Grave	6,000		48,130		
5400.2P - Niche	0		2,609		
5400.3P - Open and Close	3,900		72,100		
5400.4P - Administration	2,100		11,963		
5400.5P - Vault Installation	789		11,790		
5400.6P - PreNeed Vault Sales	1,200		27,294		
5400.7P - PreNeed Endowment	2,751		15,055		
5400.8P - Payment Plan Contracts	161		1,366		
9401 - Interest Income - 886	2,352	833	5,927	7,500	10,000
9400 - Pre Need - 886 - Other	0	16,667	0	150,000	200,000
Total 9400 - Pre Need - 886	19,253	17,500	196,234	157,500	210,000

Tulare Public Cemetery District
Profit & Loss Budget Performance

March 2025

	Mar 25	Budget	Jul '24 - Mar ...	YTD Budget	Annual Bud...
9900 - Other Income					
9901 - CD Interest	0	500	0	4,500	6,000
Total 9900 - Other Income	0	500	0	4,500	6,000
Total Other Income	55,567	39,533	397,442	355,800	474,400
Net Other Income	55,567	39,533	397,442	355,800	474,400
Net Income	-24,474	39,533	113,788	355,800	474,400

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Tulare Public Cemetery District
Reconciliation Summary

10150 · Bank of The Sierra - CHK ACCT, Period Ending 03/31/2025

Mar 31, 25

Beginning Balance	<u>156,211.84</u>
Cleared Transactions	
Checks and Payments - 50 items	-102,225.55
Deposits and Credits - 5 items	<u>26,182.28</u>
Total Cleared Transactions	<u>-76,043.27</u>
Cleared Balance	<u><u>80,168.57</u></u>
Uncleared Transactions	
Checks and Payments - 35 items	-66,212.65
Total Uncleared Transactions	<u>-66,212.65</u>
Register Balance as of 03/31/2025	<u><u>13,955.92</u></u>

Tulare Public Cemetery District
Reconciliation Detail
10150 - Bank of The Sierra - CHK ACCT, Period Ending 03/31/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							156,211.84
Cleared Transactions							
Checks and Payments - 50 Items							
Bill Pmt -Check	02/15/2025	4827	Kevin Brejnak, CPA	✓	-18,101.85	-18,101.85	
Bill Pmt -Check	02/15/2025	4841	LABORMAX STAFFING	✓	-3,655.21	-21,757.06	
Bill Pmt -Check	02/15/2025	4828	LABORMAX STAFFING	✓	-2,186.10	-23,943.16	
Bill Pmt -Check	02/15/2025	4848	LABORMAX STAFFING	✓	-1,530.27	-25,473.43	
Check	02/21/2025	10978	Employee Payroll Check	✓	-38.11	-25,511.54	
Check	02/27/2025	4865	Employee Payroll Check	✓	-439.55	-25,951.09	
Check	03/05/2025	EFT	QuickBooks	✓	-3,221.00	-29,172.09	
Check	03/06/2025	EFT	Paychex of New York LLC	✓	-16,809.22	-45,981.31	
Check	03/06/2025	10992	Employee Payroll Check	✓	-1,291.60	-47,272.91	
Check	03/06/2025	10989	Employee Payroll Check	✓	-1,192.19	-48,465.10	
Check	03/06/2025	EFT	Paychex of New York LLC	✓	-382.45	-48,847.55	
Bill Pmt -Check	03/06/2025	EFT	SoCalGas	✓	-237.16	-49,084.71	
Check	03/06/2025	10990	Employee Payroll Check	✓	-194.61	-49,279.32	
Bill Pmt -Check	03/11/2025	4868	Clara L Bernardo	✓	-2,983.66	-52,262.98	
Bill Pmt -Check	03/11/2025	4867	Amanda L. Clark	✓	-879.70	-53,142.68	
Check	03/11/2025	EFT	Bank Of The Sierra	✓	-15.00	-53,157.68	
Bill Pmt -Check	03/12/2025	4882	Morris Levin & Son	✓	-5,444.08	-58,601.76	
Bill Pmt -Check	03/12/2025	4874	LABORMAX STAFFING	✓	-2,008.49	-60,610.25	
Bill Pmt -Check	03/12/2025	4870	Clara L Bernardo	✓	-803.38	-61,413.63	
Bill Pmt -Check	03/12/2025	4880	Lima, Michele	✓	-761.49	-62,175.12	
Bill Pmt -Check	03/12/2025	4877	Roche Oil, Inc.	✓	-659.71	-62,834.83	
Bill Pmt -Check	03/12/2025	4869	Ramos, Carlos	✓	-504.08	-63,338.91	
Bill Pmt -Check	03/12/2025	4881	California Office Liquidators	✓	-357.22	-63,696.13	
Bill Pmt -Check	03/12/2025	4871	Ramos, Carlos	✓	-274.33	-63,970.46	
Bill Pmt -Check	03/12/2025	4876	Ramos, Carlos	✓	-250.00	-64,220.46	
Bill Pmt -Check	03/12/2025	4873	Hittlin, Patricia	✓	-250.00	-64,470.46	
Bill Pmt -Check	03/12/2025	4875	Lima, Michele	✓	-125.00	-64,595.46	
Bill Pmt -Check	03/12/2025	4879	Universal Background Screening, Inc	✓	-116.38	-64,711.84	
Bill Pmt -Check	03/12/2025	4878	Tulare County Counsel	✓	-59.50	-64,771.34	
Bill Pmt -Check	03/12/2025	EFT	Bank Of The Sierra	✓	-15.00	-64,786.34	
Bill Pmt -Check	03/14/2025	EFT	AT & T Internet	✓	-70.00	-64,856.34	
Check	03/18/2025	EFT	AT & T Phone's	✓	-242.15	-65,098.49	
Bill Pmt -Check	03/20/2025	EFT	City of Tulare	✓	-1,032.04	-66,130.53	
Check	03/21/2025	EFT	Paychex of New York LLC	✓	-15,801.60	-81,932.13	
Check	03/21/2025	4886	Employee Payroll Check	✓	-1,328.16	-83,260.29	
Check	03/21/2025	4883	Employee Payroll Check	✓	-1,146.24	-84,406.53	
Check	03/21/2025	4887	Employee Payroll Check	✓	-659.40	-85,065.93	
Check	03/21/2025	EFT	Paychex of New York LLC	✓	-346.30	-85,412.23	
Bill Pmt -Check	03/24/2025	EFT	CALPERS	✓	-3,058.93	-88,471.16	
Bill Pmt -Check	03/24/2025	EFT	CALPERS	✓	-2,880.26	-91,351.42	
Bill Pmt -Check	03/24/2025	EFT	CALPERS	✓	-2,830.57	-94,181.99	
Bill Pmt -Check	03/24/2025	EFT	CALPERS	✓	-2,761.04	-96,943.03	
Bill Pmt -Check	03/24/2025	EFT	Southern California Edison	✓	-1,106.90	-98,049.93	
Bill Pmt -Check	03/25/2025	EFT	Waste Management/USA Waste	✓	-340.93	-98,390.86	
Bill Pmt -Check	03/25/2025	EFT	AT & T Phone's	✓	-243.75	-98,634.61	
Bill Pmt -Check	03/25/2025	EFT	Bank Of The Sierra	✓	-15.00	-98,649.61	
Bill Pmt -Check	03/25/2025	EFT	Bank Of The Sierra	✓	-15.00	-98,664.61	
Bill Pmt -Check	03/27/2025	EFT	CALPERS	✓	-2,097.19	-100,761.80	
Bill Pmt -Check	03/27/2025	EFT	CALPERS	✓	-1,418.75	-102,180.55	
Bill Pmt -Check	03/31/2025	EFT	Bank Of The Sierra	✓	-45.00	-102,225.55	
Total Checks and Payments						-102,225.55	-102,225.55
Deposits and Credits - 5 Items							
Deposit	03/21/2025			✓	2,682.28	2,682.28	
Deposit	03/21/2025			✓	23,500.00	26,182.28	
Bill Pmt -Check	03/25/2025	4890	VOID	✓	0.00	26,182.28	
Check	03/31/2025	4917	VOID	✓	0.00	26,182.28	
Check	04/02/2025	4918	VOID	✓	0.00	26,182.28	
Total Deposits and Credits						26,182.28	26,182.28
Total Cleared Transactions						-76,043.27	-76,043.27

**Tulare Public Cemetery District
Reconciliation Detail**

10150 - Bank of The Sierra - CHK ACCT, Period Ending 03/31/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Cleared Balance						-76,043.27	80,168.57
Uncleared Transactions							
Checks and Payments - 35 Items							
	Bill Pmt -Check	01/28/2025	4803	Health Benefits Unit		-5,402.05	-5,402.05
	Bill Pmt -Check	01/28/2025	4802	Home Depot Credit Services		-992.78	-6,394.83
	Bill Pmt -Check	02/15/2025	4835	Sanchez Brothers		-7,585.00	-13,979.83
	Bill Pmt -Check	03/12/2025	4872	Health Benefits Unit		-5,402.05	-19,381.88
	Bill Pmt -Check	03/17/2025	EFT	SoCalGas		-174.82	-19,556.70
	Check	03/21/2025	4884	Employee Payroll Check		-24.09	-19,580.79
	Bill Pmt -Check	03/25/2025	4888	PLOTBOX INC		-2,700.00	-22,280.79
	Bill Pmt -Check	03/25/2025	4891	Barnes Memorials		-1,200.00	-23,480.79
	Bill Pmt -Check	03/25/2025	4889	PLOTBOX INC		-778.00	-24,258.79
	Bill Pmt -Check	03/26/2025	4899	Christy Vault Co, Inc.		-9,148.00	-33,406.79
	Bill Pmt -Check	03/26/2025	4903	Health Benefits Unit		-4,987.00	-38,393.79
	Bill Pmt -Check	03/26/2025	4915	Health Benefits Unit		-4,987.00	-43,380.79
	Bill Pmt -Check	03/26/2025	4898	California Landscape Supply		-4,940.45	-48,321.24
	Bill Pmt -Check	03/26/2025	4910	PLOTBOX INC		-2,700.00	-51,021.24
	Bill Pmt -Check	03/26/2025	4913	Safety Center Inc.		-2,500.00	-53,521.24
	Bill Pmt -Check	03/26/2025	4908	Linder Equip CO.		-1,543.77	-55,065.01
	Bill Pmt -Check	03/26/2025	4896	CAL Turf Equipment & Supply Inc.		-1,280.10	-56,345.11
	Bill Pmt -Check	03/26/2025	4906	LABORMAX STAFFING		-1,123.80	-57,468.91
	Bill Pmt -Check	03/26/2025	4893	Andy Hinojosa III CPA		-984.21	-58,453.12
	Bill Pmt -Check	03/26/2025	4895	AT&T #831-001-5048-844		-795.84	-59,248.96
	Bill Pmt -Check	03/26/2025	4912	Roche Oil, Inc.		-550.89	-59,799.85
	Bill Pmt -Check	03/26/2025	4916	Pinnacle Technology		-539.64	-60,339.49
	Bill Pmt -Check	03/26/2025	4897	California Business Machines		-518.77	-60,858.26
	Bill Pmt -Check	03/26/2025	4905	Kenny Ruffa Construction		-435.00	-61,293.26
	Bill Pmt -Check	03/26/2025	4907	Leaf		-401.09	-61,694.35
	Bill Pmt -Check	03/26/2025	4909	Pacific Employers		-297.00	-61,991.35
	Bill Pmt -Check	03/26/2025	4902	Giotto's Alarm Tech, INC.		-278.59	-62,269.94
	Bill Pmt -Check	03/26/2025	4901	Element Security Solutions, Inc.		-261.15	-62,531.09
	Bill Pmt -Check	03/26/2025	4892	Tulare Kings Hispanic Chamber of Commer		-250.00	-62,781.09
	Bill Pmt -Check	03/26/2025	4904	High Sierra Lumber & Supply Inc.		-176.02	-62,957.11
	Bill Pmt -Check	03/26/2025	4911	Res Com Pest Control		-100.00	-63,057.11
	Bill Pmt -Check	03/26/2025	4900	Cintas First Aid Safety		-73.56	-63,130.67
	Bill Pmt -Check	03/26/2025	4914	Valley Industrial Medical Group		-45.00	-63,175.67
	Bill Pmt -Check	03/26/2025	4894	AT & T Mobility		-24.10	-63,199.77
	Bill Pmt -Check	03/27/2025	EFT	CALPERS		-3,012.88	-66,212.65
Total Checks and Payments						-66,212.65	-66,212.65
Total Uncleared Transactions						-66,212.65	-66,212.65
Register Balance as of 03/31/2025						-142,255.92	13,955.92

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Tulare Public Cemetery District
Reconciliation Summary
10500 · Cash in Treasury (772), Period Ending 03/31/2025

	<u>Mar 31, 25</u>
Beginning Balance	151,405.66
Cleared Transactions	
Checks and Payments - 2 items	-26,182.28
Deposits and Credits - 8 items	67,667.59
Total Cleared Transactions	<u>41,485.31</u>
Cleared Balance	<u><u>192,890.97</u></u>
Uncleared Transactions	
Checks and Payments - 10 items	-70,277.37
Total Uncleared Transactions	<u>-70,277.37</u>
Register Balance as of 03/31/2025	<u><u>122,613.60</u></u>

Tulare Public Cemetery District
Reconciliation Detail
10500 - Cash in Treasury (772), Period Ending 03/31/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							151,405.66
Cleared Transactions							
Checks and Payments - 2 items							
	Invoice	03/12/2025	pvq15108	TULARE COUNTY F	√	-23,500.00	-23,500.00
	Invoice	03/12/2025	pvq15109	TULARE COUNTY F	√	-2,682.28	-26,182.28
Total Checks and Payments						-26,182.28	-26,182.28
Deposits and Credits - 8 items							
	Transfer	03/05/2025			√	879.70	879.70
	Transfer	03/05/2025			√	13,657.93	14,537.63
	Transfer	03/17/2025			√	1,933.26	16,470.89
	Transfer	03/17/2025			√	2,215.00	18,685.89
	Transfer	03/17/2025			√	22,785.42	41,471.31
	Transfer	03/31/2025			√	1,333.26	42,804.57
	Deposit	03/31/2025	EFT	Interest	√	2,186.03	44,990.60
	Transfer	03/31/2025			√	22,676.99	67,667.59
Total Deposits and Credits						67,667.59	67,667.59
Total Cleared Transactions						41,485.31	41,485.31
Cleared Balance						41,485.31	192,890.97
Uncleared Transactions							
Checks and Payments - 10 items							
	Invoice	03/26/2025	pvq15110	TULARE COUNTY PVQ		-34,597.80	-34,597.80
	Invoice	03/26/2025	pvq15112	TULARE COUNTY PVQ		-8,473.34	-43,071.14
	Invoice	03/26/2025	pvq15113	TULARE COUNTY PVQ		-6,433.08	-49,504.22
	Invoice	03/26/2025	pvq15114	TULARE COUNTY PVQ		-5,481.56	-54,985.78
	Invoice	03/26/2025	pvq15111	TULARE COUNTY PVQ		-3,752.48	-58,738.26
	Invoice	03/26/2025	pvq15116	TULARE COUNTY PVQ		-3,070.57	-61,808.83
	Invoice	03/26/2025	pvq15118	TULARE COUNTY PVQ		-2,544.08	-64,352.91
	Invoice	03/26/2025	pvq15117	TULARE COUNTY PVQ		-2,498.63	-66,851.54
	Invoice	03/26/2025	pvq15115	TULARE COUNTY PVQ		-1,910.50	-68,762.04
	Invoice	03/26/2025	pvq15119	TULARE COUNTY PVQ		-1,515.33	-70,277.37
Total Checks and Payments						-70,277.37	-70,277.37
Total Uncleared Transactions						-70,277.37	-70,277.37
Register Balance as of 03/31/2025						-28,792.06	122,613.60

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Tulare Public Cemetery District
Reconciliation Summary

10600 - Endowment - Reserved (773), Period Ending 03/31/2025
Mar 31, 25

Beginning Balance	<u>2,120,003.20</u>
Cleared Transactions	
Deposits and Credits - 8 items	<u>33,526.55</u>
Total Cleared Transactions	<u>33,526.55</u>
Cleared Balance	<u><u>2,153,529.75</u></u>
Register Balance as of 03/31/2025	<u><u>2,153,529.75</u></u>

4:21 PM
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Tulare Public Cemetery District
Reconciliation Detail

10600 - Endowment - Reserved (773), Period Ending 03/31/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							2,120,003.20
Cleared Transactions							
Deposits and Credits - 8 items							
	Transfer	03/05/2025			√	393.00	393.00
	Transfer	03/05/2025			√	2,379.00	2,772.00
	Transfer	03/17/2025			√	207.00	2,979.00
	Transfer	03/17/2025			√	,750.00	3,729.00
	Transfer	03/17/2025			√	5,082.00	8,811.00
	Transfer	03/31/2025			√	393.00	9,204.00
	Transfer	03/31/2025			√	5,102.00	14,306.00
	Deposit	03/31/2025	EFT	Interest	√	19,220.55	33,526.55
Total Deposits and Credits						33,526.55	33,526.55
Total Cleared Transactions						33,526.55	33,526.55
Cleared Balance						33,526.55	2,153,529.75
Register Balance as of 03/31/2025						33,526.55	2,153,529.75
Ending Balance						33,526.55	2,153,529.75

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Tulare Public Cemetery District
Reconciliation Summary

10700 - Cash in Expansion Account (807), Period Ending 03/31/2025
Mar 31, 25

Beginning Balance	<u>225,931.01</u>
Cleared Transactions	
Deposits and Credits - 1 item	<u>2,046.87</u>
Total Cleared Transactions	<u>2,046.87</u>
Cleared Balance	<u><u>227,977.88</u></u>
Register Balance as of 03/31/2025	<u><u>227,977.88</u></u>

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Tulare Public Cemetery District
Reconciliation Detail

10700 - Cash in Expansion Account (807), Period Ending 03/31/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							225,931.01
Cleared Transactions							
Deposits and Credits - 1 item							
	Deposit	03/31/2025	DEP	Interest	√	2,046.87	2,046.87
Total Deposits and Credits						2,046.87	2,046.87
Total Cleared Transactions						2,046.87	2,046.87
Cleared Balance						2,046.87	227,977.88
Register Balance as of 03/31/2025						2,046.87	227,977.88

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Tulare Public Cemetery District
Reconciliation Summary

10900 · Endowment - Unreserved (817), Period Ending 03/31/2025

Mar 31, 25

Beginning Balance	347,495.68
Cleared Transactions	
Deposits and Credits - 1 item	<u>2,912.85</u>
Total Cleared Transactions	<u>2,912.85</u>
Cleared Balance	<u>350,408.53</u>
Register Balance as of 03/31/20	<u>350,408.53</u>

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Tulare Public Cemetery District
Reconciliation Detail

10900 - Endowment - Unreserved (817), Period Ending 03/31/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							347,495.68
Cleared Transactions							
Deposits and Credits - 1 item							
	Deposit	03/31/2025	dep	Interest	√	2,912.85	2,912.85
Total Deposits and Credits						2,912.85	2,912.85
Total Cleared Transactions						2,912.85	2,912.85
Cleared Balance						2,912.85	350,408.53
Register Balance as of 03/31/2025						2,912.85	350,408.53

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Tulare Public Cemetery District
Reconciliation Detail

10950 · Pre-Need Payment Plan (886), Period Ending 03/31/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							267,667.55
Cleared Transactions							
	Transfer	03/05/2025			√	51.37	51.37
	Transfer	03/05/2025			√	1,422.80	1,474.17
	Transfer	03/05/2025			√	1,817.27	3,291.44
	Transfer	03/05/2025			√	1,826.94	5,118.38
	Transfer	03/05/2025			√	2,063.00	7,181.38
	Transfer	03/17/2025			√	100.00	7,281.38
	Transfer	03/17/2025			√	869.51	8,150.89
	Transfer	03/17/2025			√	2,929.08	11,079.97
	Transfer	03/17/2025			√	7,455.93	18,535.90
	Transfer	03/31/2025			√	51.37	18,587.27
	Transfer	03/31/2025			√	1,765.70	20,352.97
	Deposit	03/31/2025	dep	Interest	√	2,351.77	22,704.74
	Transfer	03/31/2025			√	3,001.27	25,706.01
	Transfer	03/31/2025			√	12,197.79	37,903.80
						<u>37,903.80</u>	<u>37,903.80</u>
Total Cleared Transactions						37,903.80	37,903.80
Cleared Balance						<u>37,903.80</u>	<u>305,571.35</u>
Register Balance as of 03/31/2025						<u>37,903.80</u>	<u>305,571.35</u>

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Tulare Public Cemetery District
Reconciliation Summary

10950 · Pre-Need Payment Plan (886), Period Ending 03/31/2025
Mar 31, 25

Beginning Balance	<u>267,667.55</u>
Cleared Transactions	
	<u>37,903.80</u>
Total Cleared Transactions	<u>37,903.80</u>
Cleared Balance	<u>305,571.35</u>
Register Balance as of 03/31/2025	<u>305,571.35</u>

1:13 AM
07/17/25
Accrual Basis

Tulare Public Cemetery District

Balance Sheet

As of April 30, 2025
Apr 30, 25

ASSETS

Current Assets

Checking/Savings

00 - Clearing Acct.	21,080.48
10100 - Petty Cash	500.00
10150 - Bank of The Sierra - CHK ACCT	80,056.18
10500 - Cash in Treasury (772)	278,829.23
10600 - Endowment - Reserved (773)	
1620 - Edowment Care 1620	316,017.92
10600 - Endowment - Reserved (773) - Other	1,846,099.83

Total 10600 - Endowment - Reserved (773) 2,162,117.75

10700 - Cash in Expansion Account (807) 227,977.88

10900 - Endowment - Unreserved (817) 250,408.53

10950 - Pre-Need Payment Plan (886) 314,457.65

Total Checking/Savings 3,335,427.70

Accounts Receivable

11001 - Accounts Receivable - PVQ (772)	41,710.89
11010 - Receivable - Pre-Need Pmt Plan	133,799.37
11020 - Other Accounts Receivable	826.44

Total Accounts Receivable 176,336.70

Other Current Assets

11300 - Prepaid Expense

11320 - Prepaid Workers Compensation	6,576.50
11330 - Prepaid Liability Insurance	8,922.20
11340 - Prepaid Property Insurance	937.70

Total 11300 - Prepaid Expense 16,436.40

12001 - Undeposited Funds 1,474.18

12101 - Inventory Asset 26,923.15

Total Other Current Assets 44,833.73

Total Current Assets 3,556,598.13

TOTAL ASSETS 3,556,598.13

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 - Accounts Payable	106,116.03
--------------------------	------------

Total Accounts Payable 106,116.03

Other Current Liabilities

25600 - PTO Accruals	4,069.63
24000 - Payroll Liabilities	21,434.66
25500 - Sales Tax Payable	5,791.99

Total Other Current Liabilities 31,296.28

Total Current Liabilities 137,412.31

1:13 AM
07/17/25
Accrual Basis

Tulare Public Cemetery District

Balance Sheet

As of April 30, 2025

Apr 30, 25

Total Liabilities	137,412.31
Equity	
30000 - Fund Balance	3,236,543.01
31100 - Retain Earnings	143.32
Net Income	182,499.49
Total Equity	<u>3,419,185.82</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,556,598.13</u></u>

Tulare Public Cemetery District
Balance Sheet
As of April 30, 2025

	Apr 30, 25
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	21,080.48
10100 · Petty Cash	500.00
10150 · Bank of The Sierra - CHK ACCT	80,056.18
10500 · Cash in Treasury (772)	278,829.23
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,846,099.83
Total 10600 · Endowment - Reserved (773)	2,162,117.75
10700 · Cash in Expansion Account (807)	227,977.88
10900 · Endowment - Unreserved (817)	250,408.53
10950 · Pre-Need Payment Plan (886)	314,457.65
Total Checking/Savings	3,335,427.70
Accounts Receivable	
11001 · Accounts Receivable - PVQ (772)	41,710.89
11010 · Receivable - Pre-Need Pmt Plan	133,799.37
11020 · Other Accounts Receivable	826.44
Total Accounts Receivable	176,336.70
Other Current Assets	
11300 · Prepaid Expense	
11320 · Prepaid Workers Compensation	6,576.50
11330 · Prepaid Liability Insurance	8,922.20
11340 · Prepaid Property Insurance	937.70
Total 11300 · Prepaid Expense	16,436.40
12001 · Undeposited Funds	1,474.18
12101 · Inventory Asset	26,923.15
Total Other Current Assets	44,833.73
Total Current Assets	3,556,598.13
TOTAL ASSETS	3,556,598.13
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	106,131.03
Total Accounts Payable	106,131.03

Tulare Public Cemetery District
Balance Sheet
As of April 30, 2025

	<u>Apr 30, 25</u>
Other Current Liabilities	
25600 · PTO Accruals	4,069.63
24000 · Payroll Liabilities	21,434.66
25500 · Sales Tax Payable	5,791.99
Total Other Current Liabilities	31,296.28
Total Current Liabilities	137,427.31
Total Liabilities	137,427.31
Equity	
30000 · Fund Balance	3,236,543.01
31100 · Retain Earnings	143.32
Net Income	182,484.49
Total Equity	3,419,170.82
TOTAL LIABILITIES & EQUITY	3,556,598.13

Tulare Public Cemetery District

Profit & Loss Budget Performance

April 2025

	Apr 25	Budget	Jul '24 - Apr ...	YTD Budget	Annual Bud...
Ordinary Income/Expense					
Income					
3999 · Total Beginning Cash Available	0		0	0	0
4000 · County Taxes					
4001 · Current Secured	80,633		232,868		
4000 · County Taxes - Other	0	20,833	0	208,333	250,000
Total 4000 · County Taxes	80,633	20,833	232,868	208,333	250,000
4801 · Interest Income - 772	0	583	7,138	5,833	7,000
4801.1 · Transfer from Funds	0	8,333	0	83,333	100,000
5400 · Charges for Current Services					
5400.1 · Grave	10,000		168,515		
5400.2 · Niche	1,630		19,237		
5400.3 · Open and Close	29,700		256,329		
5400.4 · Administration	9,300		95,700		
5400.5 · Vault Installation	5,364		43,327		
5400.6 · Out of District Fee	688		17,502		
5400.7 · Transfer Fees	900		4,050		
5400.8 · Payment Plan Contract Fees	0		1,787		
5400.10 · Saturday Service Fee	0		6,400		
5400.11 · Add On Packages	0		280		
5400 · Charges for Current Services - Other	0	74,167	0	741,667	890,000
Total 5400 · Charges for Current Services	57,582	74,167	613,127	741,667	890,000
5450 · Concrete Base Sales	5,200	5,000	44,000	50,000	60,000
5460 · Vault Sales	13,358	12,500	124,434	125,000	150,000
5470 · Vase Sales	0		250		
5805 · Misc. Revenue	58	833	6,504	8,333	10,000
5834 · Restitution	0		0	0	0
5835 · Other Revenue	0	208	0	2,083	2,500
Total Income	156,830	122,458	1,028,320	1,224,583	1,469,500
Cost of Goods Sold					
5900 · Concrete Base for Headstones	5,200	5,000	44,000	50,000	60,000
5901 · Vault Costs	6,719	5,833	56,665	58,333	70,000
5905 · Vase Costs	0	0	0	0	0
5908 · Emblem for Urn Costs	0		0	0	0
5915 · Miscellaneous Service Supplies	0	83	132	833	1,000
Total COGS	11,919	10,917	100,797	109,167	131,000
Gross Profit	144,911	111,542	927,523	1,115,417	1,338,500

Tulare Public Cemetery District

Profit & Loss Budget Performance

April 2025

Expense	Apr 25	Budget	Jul '24 - Apr ...	YTD Budget	Annual Bud...
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	37,491	44,167	377,175	441,667	530,000
6002 · Overtime	1,785	1,000	13,062	10,000	12,000
6004 · Health Insurance Benefits	5,674	8,167	52,204	81,667	98,000
6005 · Extra Help	2,427	3,375	95,337	33,750	40,500
6008 · Directors Fees	400	563	4,675	5,625	6,750
6011 · Retirement-SD Portion	3,548	3,500	41,786	35,000	42,000
6012 · Social Security and Medicare	3,082	3,708	31,814	37,083	44,500
6015 · Workers Compensation Ins	3,288	3,253	32,460	32,530	39,036
6016 · Unemployment Ins.	698	300	3,809	3,000	3,600
6017 · PTO Accrued Payout	1,313	1,250	18,495	12,500	15,000
6018 · Other	0		0	0	0
6000 · Payroll and Employee Benefits - Other	0		27		
Total 6000 · Payroll and Employee Benefits	59,705	69,282	670,846	692,822	831,386
7003 · County Tax Admin Fees					
70031 · Finance Charges / Fees	0		278		
7003 · County Tax Admin Fees - Other	0	483	0	4,833	5,800
Total 7003 · County Tax Admin Fees	0	483	278	4,833	5,800
7004 · Clothing and Personal Supplies					
70042 · PPE - Personal Protective Equip	32		1,398		
70043 · First Aid Supplies	521		1,869		
7004 · Clothing and Personal Supplies - Other	699	500	1,209	5,000	6,000
Total 7004 · Clothing and Personal Supplies	1,252	500	4,476	5,000	6,000
7005 · Telecommunications					
70051 · Internet	75		1,225		
70052 · Phone Lines	169		3,952		
70053 · Tablet	0		122		
7005 · Telecommunications - Other	692	958	4,998	9,583	11,500
Total 7005 · Telecommunications	936	958	10,296	9,583	11,500
7006 · Vaults and Liners	0	0	0	0	0
7008 · Freight/Delivery Fees	0	42	0	417	500
7009 · Household Supplies	61	42	594	417	500
7010 · Insurance					
70101 · General Liability Insurance	4,461		44,261		
70102 · Property Insurance	469		4,688		
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	51,882	62,258
Total 7010 · Insurance	4,930	5,188	52,398	51,882	62,258

Tulare Public Cemetery District

Profit & Loss Budget Performance

April 2025

	Apr 25	Budget	Jul '24 - Apr ...	YTD Budget	Annual Bud...
7011 • Concrete Base for Headstones					
7025 • Mileage Reimbursement Expense	0				0
7030 • Maintenance and Repairs	64	100	1,311	1,000	1,200
70218 • Repair & Main. - North Location	1,539		1,945		
70200 • Repair & Main. - KERN Equipment	226		20,016		
70201 • Equipment & Supplies for Serv/c	5,147		16,295		
70203 • Diesel KERN for Equipment	267		3,127		
70204 • Unleaded - KERN Fuel for Equip	255		3,073		
70205 • Unleaded - North Fuel Equip	236		822		
70206 • Repair & Main. -North Equipment	0		5,381		
70207 • Diesel NORTH for Equipment	330		1,883		
70209 • Sprinkler NORTH Repairs/Supply	1,504		3,702		
70210 • Tools -KERN Ground Maintenance	0		970		
70211 • Repair & Main.-KERN Location	0		13,932		
70213 • Fence Repairs North J Cemetery	0		704		
70215 • Tools - North Ground Maintenan	0		152		
70300 • Repair & Main. - Outside KERN	0		858		
70301 • Safety Supplies & Compliance	176		733		
70302 • Cleaning Supplies	43		43		
70305 • Repair & Main. - Headstones/Con	0		5,400		
70307 • Repair & Maint.-Outside North	0		1,884		
70308 • Weed Control Spray for Grounds	0		9,473		
70309 • Sprinkler KERN Repairs/Supplies	1,271		25,281		
70310 • Grounds Tools for Maintenance	0		395		
70311 • Landscaping -flowers grass tree	2,136		11,045		
70400 • Repair & Main. - Building Kern	0		214		
70401 • Pest Control	100		3,881		
7030 • Maintenance and Repairs - Other	1,297	13,333	27,049	133,333	160,000
Total 7030 • Maintenance and Repairs	14,527	13,333	158,256	133,333	160,000
7036 • Office Supplies and Expense					
61000 • Copier/Equipment Lease	0		3,658		
61001 • Water / Breakroom Supplies	0		1,233		
62000 • Office Supplies	750		5,465		
63000 • Computer Repairs and Expense	0		1,114		
65000 • Software Programs/ Website	1,350		16,721		
7036 • Office Supplies and Expense - Other	467	3,750	5,392	37,500	45,000
Total 7036 • Office Supplies and Expense	2,567	3,750	33,584	37,500	45,000
7037 • Marketing	488		780	0	0
7039 • Miscellaneous					
7039-1 • Misc Events	0		1,827		
7039 • Miscellaneous - Other	264	188	924	1,880	2,256
Total 7039 • Miscellaneous	264	188	2,751	1,880	2,256
7040 • Bank Fees	45		555		

Tulare Public Cemetery District

Profit & Loss Budget Performance

April 2025

	Apr 25	Budget	Jul '24 - Apr ...	YTD Budget	Annual Bud...
7043 • Professional Fees					
63500 • County Admin Fees	2,348		4,696		
68100 • Accounting	628		14,536		
68200 • Auditing	0		18,102		
68201 • Employment - Background/Drug Sc	45		919		
68300 • Legal	4,418		36,266		
7043 • Professional Fees - Other	0	3,333	900	33,333	40,000
Total 7043 • Professional Fees	7,439	3,333	75,418	33,333	40,000
7045 • Security					
70451 • Alarm Service	218		6,840		
7406 • SECURITY NORTH	0		5,513		
7045 • Security - Other	0	1,250	11,983	12,500	15,000
Total 7045 • Security	218	1,250	24,336	12,500	15,000
7059 • Publications and Legal Notices					
70591 • Membership Dues	0		5,811		
7059 • Publications and Legal Notices - Other	0	417	2,797	4,167	5,000
Total 7059 • Publications and Legal Notices	0	417	8,608	4,167	5,000
7073 • Training / Education					
7074 • Transportation and Travel	0	417	8,520	4,167	5,000
70741 • Lodging	0		2,069		
7074 • Transportation and Travel - Other	0	333	2,448	3,333	4,000
Total 7074 • Transportation and Travel	0	333	4,517	3,333	4,000
7081 • Utilities					
77100 • SCE KERN ELECTRIC	504		6,646		
77101 • SCE ELECTRIC NORTH	727		10,188		
77200 • SO Cal Gas	96		1,072		
77300 • Water, Sewer	1,269		23,461		
779001 • Waste Disposal North	1,071		8,765		
79000 • Waste Disposal Kern	408		6,277		
7081 • Utilities - Other	0	5,417	0	54,167	65,000
Total 7081 • Utilities	4,076	5,417	56,409	54,167	65,000
7090 • Vehicle Expense					
7090 • Vehicle Expense	0	8	0	83	100
7425 • Taxes					
8001 • Graves Repurchase	0	667	5,850	6,667	8,000
8002 • Niches	2,000	1,667	38,728	16,667	20,000
8100 • Building and Improvements	0		0	0	0
	0		4,977	0	0

Tulare Public Cemetery District

Profit & Loss Budget Performance

April 2025

	Apr 25	Budget	Jul '24 - Apr ...	YTD Budget	Annual Bud...
8300 - Equipment					
8302 - Grounds NORTH Equipment	0		974		
8301 - Grounds KERN Equipment	0		375		
8300 - Equipment - Other	0	4,167	0	41,667	50,000
Total 8300 - Equipment	0	4,167	1,349	41,667	50,000
7432 - Appropriation for Contingencies					
	0		0	0	0
Total Expense	98,570	111,542	1,164,836	1,115,417	1,338,500
Net Ordinary Income	46,341	-0	-237,313	0	0
Other Income/Expense					
Other Income					
9100 - Endowment - 773					
9101 - Endowment Revenue -Current Serv	11,174	10,833	119,979	108,333	130,000
9102 - Interest Income - Endowment 773	0	7,417	56,665	74,167	89,000
Total 9100 - Endowment - 773	11,174	18,250	176,644	182,500	219,000
9200 - Fund for Future Expansion - 807					
9201 - Rent and Concessions - 807	0	1,667	22,733	16,667	20,000
9203 - Interest Income - 807	0	783	5,877	7,833	9,400
9204 - Current Services Admin (807)	0		0	0	0
Total 9200 - Fund for Future Expansion - 807	0	2,450	28,610	24,500	29,400
9300 - Unreserved Funds - 817					
9301 - Interest Income - 817	0	833	7,128	8,333	10,000
Total 9300 - Unreserved Funds - 817	0	833	7,128	8,333	10,000
9400 - Pre Need - 886					
5400.1P - Pre-Need Grave	1,000		49,130		
5400.2P - Niche	0		2,609		
5400.3P - Open and Close	6,300		78,400		
5400.4P - Administration	300		12,263		
5400.5P - Vault Installation	789		12,579		
5400.6P - PreNeed Vault Sales	2,298		29,592		
5400.7P - PreNeed Endowment	393		15,448		
5400.8P - Payment Plan Contracts	101		1,467		
9401 - Interest Income - 886	0	833	5,927	8,333	10,000
9400 - Pre Need - 886 - Other	0	16,667	0	166,667	200,000
Total 9400 - Pre Need - 886	11,181	17,500	207,415	175,000	210,000

Tulare Public Cemetery District

Profit & Loss Budget Performance

April 2025

	Apr 25	Budget	Jul '24 - Apr ...	YTD Budget	Annual Bud...
9900 - Other Income					
9901 - CD Interest	0	500	0	5,000	6,000
Total 9900 - Other Income	0	500	0	5,000	6,000
Total Other Income	22,355	39,533	419,797	395,333	474,400
Net Other Income	22,355	39,533	419,797	395,333	474,400
Net Income	68,696	39,533	182,484	395,333	474,400

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Tulare Public Cemetery District
Reconciliation Summary

10150 · Bank of The Sierra - CHK ACCT, Period Ending 04/30/2025

Apr 30, 25

Beginning Balance	80,168.57
Cleared Transactions	
Checks and Payments - 52 items	-106,938.96
Deposits and Credits - 17 items	119,867.66
Total Cleared Transactions	12,928.70
Cleared Balance	93,097.27
Uncleared Transactions	
Checks and Payments - 6 items	-13,041.09
Total Uncleared Transactions	-13,041.09
Register Balance as of 04/30/2025	80,056.18

Tulare Public Cemetery District
Reconciliation Detail
10150 - Bank of The Sierra - CHK ACCT, Period Ending 04/30/2025

	Type	Date	Num	Name	Ctr	Amount	Balance
Beginning Balance							80,168.57
Cleared Transactions							
Checks and Payments - 52 Items							
	Bill Pmt -Check	01/28/2025	4803	Health Benefits Unit	√	-5,402.05	-5,402.05
	Bill Pmt -Check	01/28/2025	4802	Home Depot Credit Services	√	-992.78	-6,394.83
	Bill Pmt -Check	03/12/2025	4872	Health Benefits Unit	√	-5,402.05	-11,796.88
	Bill Pmt -Check	03/17/2025	EFT	SoCalGas	√	-174.82	-11,971.70
	Check	03/21/2025	4884	Employee Payroll Check	√	-24.09	-11,995.79
	Bill Pmt -Check	03/25/2025	4888	PLOTBOX INC	√	-2,700.00	-14,695.79
	Bill Pmt -Check	03/25/2025	4891	Barnes Memorials	√	-1,200.00	-15,895.79
	Bill Pmt -Check	03/25/2025	4889	PLOTBOX INC	√	-778.00	-16,673.79
	Bill Pmt -Check	03/26/2025	4899	Christy Vault Co, Inc.	√	-9,148.00	-25,821.79
	Bill Pmt -Check	03/26/2025	4903	Health Benefits Unit	√	-4,987.00	-30,808.79
	Bill Pmt -Check	03/26/2025	4915	Health Benefits Unit	√	-4,987.00	-35,795.79
	Bill Pmt -Check	03/26/2025	4898	California Landscape Supply	√	-4,940.45	-40,736.24
	Bill Pmt -Check	03/26/2025	4910	PLOTBOX INC	√	-2,700.00	-43,436.24
	Bill Pmt -Check	03/26/2025	4913	Safety Center Inc.	√	-2,500.00	-45,936.24
	Bill Pmt -Check	03/26/2025	4908	Linder Equip CO.	√	-1,543.77	-47,480.01
	Bill Pmt -Check	03/26/2025	4896	CAL Turf Equipment & Supply Inc.	√	-1,280.10	-48,760.11
	Bill Pmt -Check	03/26/2025	4906	LABORMAX STAFFING	√	-1,123.80	-49,883.91
	Bill Pmt -Check	03/26/2025	4893	Andy Hinojosa III CPA	√	-984.21	-50,868.12
	Bill Pmt -Check	03/26/2025	4895	AT&T #831-001-5048-844	√	-795.84	-51,663.96
	Bill Pmt -Check	03/26/2025	4912	Roche Oil, Inc.	√	-550.89	-52,214.85
	Bill Pmt -Check	03/26/2025	4916	Pinnacle Technology	√	-539.64	-52,754.49
	Bill Pmt -Check	03/26/2025	4897	California Business Machines	√	-518.77	-53,273.26
	Bill Pmt -Check	03/26/2025	4905	Kenny Ruffa Construction	√	-435.00	-53,708.26
	Bill Pmt -Check	03/26/2025	4907	Leaf	√	-401.09	-54,109.35
	Bill Pmt -Check	03/26/2025	4909	Pacific Employers	√	-297.00	-54,406.35
	Bill Pmt -Check	03/26/2025	4902	Glotto's Alarm Tech, INC.	√	-278.59	-54,684.94
	Bill Pmt -Check	03/26/2025	4901	Element Security Solutions, Inc.	√	-261.15	-54,946.09
	Bill Pmt -Check	03/26/2025	4904	High Sierra Lumber & Supply Inc.	√	-176.02	-55,122.11
	Bill Pmt -Check	03/26/2025	4911	Res Com Pest Control	√	-100.00	-55,222.11
	Bill Pmt -Check	03/26/2025	4900	Cintas First Aid Safety	√	-73.56	-55,295.67
	Bill Pmt -Check	03/26/2025	4914	Valley Industrial Medical Group	√	-45.00	-55,340.67
	Bill Pmt -Check	03/26/2025	4894	AT & T Mobility	√	-24.10	-55,364.77
	Bill Pmt -Check	03/27/2025	EFT	CALPERS	√	-3,012.88	-58,377.65
	Bill Pmt -Check	04/02/2025	4919	PBM Sprayers	√	-956.13	-59,333.78
	Check	04/04/2025	EFT	Paychex of New York LLC	√	-18,255.91	-77,589.69
	Check	04/04/2025	11012	Employee Payroll Check	√	-1,563.39	-79,153.08
	Check	04/04/2025	11010	Employee Payroll Check	√	-1,291.73	-80,444.81
	Check	04/04/2025	11008	Employee Payroll Check	√	-820.70	-81,265.51
	Check	04/04/2025	EFT	Paychex of New York LLC	√	-364.30	-81,629.81
	Bill Pmt -Check	04/12/2025	EFT	AT & T Internet	√	-70.00	-81,699.81
	Check	04/18/2025	EFT	Paychex of New York LLC	√	-17,627.07	-99,326.88
	Check	04/18/2025	11022	Employee Payroll Check	√	-1,211.32	-100,538.20
	Check	04/18/2025	11020	Employee Payroll Check	√	-1,156.35	-101,694.55
	Check	04/18/2025	11019	Employee Payroll Check	√	-1,012.20	-102,706.75
	Check	04/18/2025	EFT	Paychex of New York LLC	√	-264.00	-102,970.75
	Bill Pmt -Check	04/18/2025	EFT	AT & T Phone's	√	-242.15	-103,212.90
	Bill Pmt -Check	04/21/2025	EFT	City of Tulare	√	-1,405.19	-104,618.09
	Bill Pmt -Check	04/21/2025	EFT	Southern California Edison	√	-1,231.17	-105,849.26
	Check	04/21/2025	EFT	Paychex of New York LLC	√	-459.80	-106,309.06
	Bill Pmt -Check	04/25/2025	EFT	Waste Management/USA Waste	√	-340.93	-106,649.99
	Bill Pmt -Check	04/26/2025	EFT	AT & T Phone's	√	-243.97	-106,893.96
	Bill Pmt -Check	04/30/2025	EFT	Bank Of The Sierra	√	-45.00	-106,938.96
Total Checks and Payments						-106,938.96	-106,938.96
Deposits and Credits - 17 Items							
	Deposit	04/04/2025			√	1,515.33	1,515.33
	Deposit	04/04/2025			√	1,910.50	3,425.83
	Deposit	04/04/2025			√	2,498.63	5,924.46
	Deposit	04/04/2025			√	2,544.08	8,468.54
	Deposit	04/04/2025			√	3,070.57	11,539.11

**Tulare Public Cemetery District
Reconciliation Detail**

10150 - Bank of The Sierra - CHK ACCT, Period Ending 04/30/2025

Type	Date	Num	Name	Cir	Amount	Balance
Deposit	04/04/2025			√	3,752.48	15,291.59
Deposit	04/04/2025			√	5,481.56	20,773.15
Deposit	04/04/2025			√	6,433.08	27,206.23
Deposit	04/04/2025			√	8,473.34	35,679.57
Deposit	04/04/2025			√	34,597.80	70,277.37
Deposit	04/18/2025			√	25,500.00	95,777.37
Deposit	04/25/2025			√	449.50	96,226.87
Deposit	04/25/2025			√	894.94	97,121.81
Deposit	04/25/2025			√	4,942.87	102,064.68
Deposit	04/25/2025			√	5,038.51	107,103.19
Deposit	04/25/2025			√	6,264.47	113,367.66
Deposit	04/25/2025			√	6,500.00	119,867.66
Total Deposits and Credits					119,867.66	119,867.66
Total Cleared Transactions					12,928.70	12,928.70
Cleared Balance					12,928.70	93,097.27
Uncleared Transactions						
Checks and Payments - 6 Items						
Bill Pmt -Check	02/15/2025	4835	Sanchez Brothers		-7,585.00	-7,585.00
Bill Pmt -Check	03/26/2025	4892	Tulare Kings Hispanic Chamber of Commer		-250.00	-7,835.00
Check	04/04/2025	11009	Pinmentel, Jaron		-216.09	-8,051.09
Check	04/08/2025	4920	Sylvester James		-100.00	-8,151.09
Bill Pmt -Check	04/15/2025	4921	Barnes Memorials		-2,200.00	-10,351.09
Bill Pmt -Check	04/30/2025	EFT	California Department of Tax and Fee Admi		-2,690.00	-13,041.09
Total Checks and Payments					-13,041.09	-13,041.09
Total Uncleared Transactions					-13,041.09	-13,041.09
Register Balance as of 04/30/2025					-112.39	80,056.18

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Tulare Public Cemetery District
Reconciliation Summary

10500 - Cash in Treasury (772), Period Ending 04/30/2025
Apr 30, 25

Beginning Balance	192,890.97
Cleared Transactions	
Checks and Payments - 19 items	-122,216.02
Deposits and Credits - 16 items	249,865.17
Total Cleared Transactions	127,649.15
Cleared Balance	320,540.12
Uncleared Transactions	
Checks and Payments - 4 items	-41,710.89
Total Uncleared Transactions	-41,710.89
Register Balance as of 04/30/2025	278,829.23
Ending Balance	278,829.23

Tulare Public Cemetery District
Reconciliation Detail
10500 - Cash in Treasury (772), Period Ending 04/30/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							192,890.97
Cleared Transactions							
Checks and Payments - 19 Items							
	Invoice	03/26/2025	pvq15110	TULARE COUNTY PVQ	√	-34,597.80	-34,597.80
	Invoice	03/26/2025	pvq15112	TULARE COUNTY PVQ	√	-8,473.34	-43,071.14
	Invoice	03/26/2025	pvq15113	TULARE COUNTY PVQ	√	-6,433.08	-49,504.22
	Invoice	03/26/2025	pvq15114	TULARE COUNTY PVQ	√	-5,481.56	-54,985.78
	Invoice	03/26/2025	pvq15111	TULARE COUNTY PVQ	√	-3,752.48	-58,738.26
	Invoice	03/26/2025	pvq15116	TULARE COUNTY PVQ	√	-3,070.57	-61,808.83
	Invoice	03/26/2025	pvq15118	TULARE COUNTY PVQ	√	-2,544.08	-64,352.91
	Invoice	03/26/2025	pvq15117	TULARE COUNTY PVQ	√	-2,498.63	-66,851.54
	Invoice	03/26/2025	pvq15115	TULARE COUNTY PVQ	√	-1,910.50	-68,762.04
	Invoice	03/26/2025	pvq15119	TULARE COUNTY PVQ	√	-1,515.33	-70,277.37
	Invoice	04/09/2025	pvq15120	TULARE COUNTY PVQ	√	-25,500.00	-95,777.37
	Check	04/14/2025	EFT	Tulare County Auditor-Controller	√	-2,348.00	-98,125.37
	Check	04/15/2025	EFT	Tax Apportionment	√	-0.36	-98,125.73
	Invoice	04/16/2025	pvq 15122	TULARE COUNTY PVQ	√	-6,500.00	-104,625.73
	Invoice	04/16/2025	pvq 15123	TULARE COUNTY PVQ	√	-6,264.47	-110,890.20
	Invoice	04/16/2025	pvq15125	TULARE COUNTY PVQ	√	-5,038.51	-115,928.71
	Invoice	04/16/2025	pvq15124	TULARE COUNTY PVQ	√	-4,942.87	-120,871.58
	Invoice	04/16/2025	pvq 15121	TULARE COUNTY PVQ	√	-894.94	-121,766.52
	Invoice	04/16/2025	pvq15126	TULARE COUNTY PVQ	√	-449.50	-122,216.02
Total Checks and Payments						-122,216.02	-122,216.02
Deposits and Credits - 16 Items							
	Transfer	04/01/2025			√	449.50	449.50
	Deposit	04/14/2025	DEP	Tax Apportionment	√	3.29	452.79
	Deposit	04/14/2025	DEP	Tax Apportionment	√	17.30	470.09
	Deposit	04/14/2025	DEP	Tax Apportionment	√	83.44	553.53
	Deposit	04/14/2025	DEP	Tax Apportionment	√	243.70	797.23
	Deposit	04/14/2025	DEP	Tax Apportionment	√	327.39	1,124.62
	Deposit	04/14/2025	DEP	Tax Apportionment	√	5,706.29	6,830.91
	Deposit	04/14/2025	DEP	Tax Apportionment	√	74,251.54	81,082.45
	Transfer	04/15/2025			√	100.00	81,182.45
	Transfer	04/16/2025			√	7.50	81,189.95
	Transfer	04/16/2025			√	2,412.50	83,602.45
	Transfer	04/16/2025			√	39,170.53	122,772.98
	Transfer	04/22/2025			√	50,000.00	172,772.98
	Transfer	04/22/2025			√	50,000.00	222,772.98
	Transfer	04/26/2025			√	57.50	222,830.48
	Transfer	04/26/2025			√	27,034.69	249,865.17
Total Deposits and Credits						249,865.17	249,865.17
Total Cleared Transactions						127,649.15	127,649.15
Cleared Balance						127,649.15	320,540.12
Uncleared Transactions							
Checks and Payments - 4 Items							
	Invoice	04/23/2025	pvq15127	TULARE COUNTY PVQ		-30,487.00	-30,487.00
	Invoice	04/23/2025	pvq15128	TULARE COUNTY PVQ		-6,000.00	-36,487.00
	Invoice	04/23/2025	pvq15129	TULARE COUNTY PVQ		-3,099.54	-39,586.54
	Invoice	04/23/2025	pvq15130	TULARE COUNTY PVQ		-2,124.35	-41,710.89
Total Checks and Payments						-41,710.89	-41,710.89
Total Uncleared Transactions						-41,710.89	-41,710.89
Register Balance as of 04/30/2025						85,938.26	278,829.23
Ending Balance						85,938.26	278,829.23

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Tulare Public Cemetery District
Reconciliation Summary
10600 · Endowment - Reserved (773), Period Ending 04/30/2025

	<u>Apr 30, 25</u>
Beginning Balance	2,153,529.75
Cleared Transactions	
Deposits and Credits - 2 items	8,588.00
Total Cleared Transactions	<u>8,588.00</u>
Cleared Balance	<u>2,162,117.75</u>
Register Balance as of 04/30/2025	2,162,117.75
Ending Balance	2,162,117.75

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**Tulare Public Cemetery District
Reconciliation Detail**

10600 - Endowment - Reserved (773), Period Ending 04/30/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							2,153,529.75
Cleared Transactions							
Deposits and Credits - 2 items							
	Transfer	04/16/2025			√	5,459.00	5,459.00
	Transfer	04/26/2025			√	3,129.00	8,588.00
Total Deposits and Credits						8,588.00	8,588.00
Total Cleared Transactions						8,588.00	8,588.00
Cleared Balance						8,588.00	2,162,117.75
Register Balance as of 04/30/2025						8,588.00	2,162,117.75
Ending Balance						8,588.00	2,162,117.75

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Tulare Public Cemetery District

Reconciliation Summary

10700 - Cash in Expansion Account (807), Period Ending 04/30/2025

Apr 30, 25

Beginning Balance	227,977.88
Cleared Balance	227,977.88
Register Balance as of 04/30/2025	227,977.88
Ending Balance	227,977.88

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Tulare Public Cemetery District
Reconciliation Detail

10700 - Cash in Expansion Account (807), Period Ending 04/30/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							227,977.88
Cleared Balance							227,977.88
Register Balance as of 04/30/2025							227,977.88
Ending Balance							227,977.88

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Tulare Public Cemetery District
Reconciliation Summary

10900 - Endowment - Unreserved (817), Period Ending 04/30/2025
Apr 30, 25

Beginning Balance	<u>350,408.53</u>
Cleared Transactions	
Checks and Payments - 2 items	<u>-100,000.00</u>
Total Cleared Transactions	<u>-100,000.00</u>
Cleared Balance	<u><u>250,408.53</u></u>
Register Balance as of 04/30/2025	250,408.53
Ending Balance	250,408.53

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Tulare Public Cemetery District
Reconciliation Detail

10900 - Endowment - Unreserved (817), Period Ending 04/30/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							350,408.53
Cleared Transactions							
Checks and Payments - 2 items							
	Transfer	04/22/2025			√	-50,000.00	-50,000.00
	Transfer	04/22/2025			√	-50,000.00	-100,000.00
Total Checks and Payments						-100,000.00	-100,000.00
Total Cleared Transactions						-100,000.00	-100,000.00
Cleared Balance						-100,000.00	250,408.53
Register Balance as of 04/30/2025						-100,000.00	250,408.53
Ending Balance						-100,000.00	250,408.53

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**Tulare Public Cemetery District
Reconciliation Summary**

10950 - Pre-Need Payment Plan (886), Period Ending 04/30/2025

Apr 30, 25

Beginning Balance	<u>305,571.35</u>
Cleared Transactions	
Deposits and Credits - 6 items	<u>8,886.30</u>
Total Cleared Transactions	<u>8,886.30</u>
Cleared Balance	<u><u>314,457.65</u></u>
Register Balance as of 04/30/2025	314,457.65
Ending Balance	314,457.65

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Tulare Public Cemetery District
Reconciliation Detail

10950 · Pre-Need Payment Plan (886), Period Ending 04/30/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							305,571.35
Cleared Transactions							
Deposits and Credits - 6 Items							
	Transfer	04/16/2025			√	350.00	350.00
	Transfer	04/16/2025			√	781.06	1,131.06
	Transfer	04/16/2025			√	2,363.00	3,494.06
	Transfer	04/26/2025			√	803.73	4,297.79
	Transfer	04/26/2025			√	2,218.77	6,516.56
	Transfer	04/26/2025			√	2,369.74	8,886.30
Total Deposits and Credits						8,886.30	8,886.30
Total Cleared Transactions						8,886.30	8,886.30
Cleared Balance						8,886.30	314,457.65
Register Balance as of 04/30/2025						8,886.30	314,457.65
Ending Balance						8,886.30	314,457.65

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Accrual Basis

Tulare Public Cemetery District
Balance Sheet
As of May 31, 2025
May 31, 25

ASSETS

Current Assets

Checking/Savings

00 · Clearing Acct.	24,547.99
10100 · Petty Cash	500.00
10150 · Bank of The Sierra - CHK ACCT	65,353.48
10500 · Cash in Treasury (772)	278,347.58
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,859,073.83

Total 10600 · Endowment - Reserved (773) 2,175,091.75

10700 · Cash in Expansion Account (807) 229,477.88

10900 · Endowment - Unreserved (817) 250,408.53

10950 · Pre-Need Payment Plan (886) 339,018.25

Total Checking/Savings 3,362,745.46

Accounts Receivable

11001 · Accounts Receivable - PVQ (772) 3,753.08

11010 · Receivable - Pre-Need Pmt Plan 129,290.01

11020 · Other Accounts Receivable 826.44

Total Accounts Receivable 133,869.53

Other Current Assets

11300 · Prepaid Expense

 11320 · Prepaid Workers Compensation 3,288.25

 11330 · Prepaid Liability Insurance 4,461.12

 11340 · Prepaid Property Insurance 468.87

Total 11300 · Prepaid Expense 8,218.24

12001 · Undeposited Funds 6,924.90

12101 · Inventory Asset 16,493.05

Total Other Current Assets 31,636.19

Total Current Assets 3,528,251.18

TOTAL ASSETS 3,528,251.18

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

 20000 · Accounts Payable 110,642.92

Total Accounts Payable 110,642.92

Other Current Liabilities

 25600 · PTO Accruals 4,471.65

 25500 · Sales Tax Payable 7,036.28

Total Other Current Liabilities 11,507.93

Total Current Liabilities 122,150.85

Total Liabilities 122,150.85

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Accrual Basis

Tulare Public Cemetery District

Balance Sheet

As of May 31, 2025
May 31, 25

Equity	
30000 - Fund Balance	3,236,543.01
31100 - Retain Earnings	143.32
Net Income	169,414.00
Total Equity	<u>3,406,100.33</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,528,251.18</u></u>

Tulare Public Cemetery District
Balance Sheet
As of May 31, 2025

	May 31, 25
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	24,547.99
10100 · Petty Cash	500.00
10150 · Bank of The Sierra - CHK ACCT	65,353.48
10500 · Cash in Treasury (772)	278,347.58
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,859,073.83
Total 10600 · Endowment - Reserved (773)	2,175,091.75
10700 · Cash in Expansion Account (807)	229,477.88
10900 · Endowment - Unreserved (817)	250,408.53
10950 · Pre-Need Payment Plan (886)	339,018.25
Total Checking/Savings	3,362,745.46
Accounts Receivable	
11001 · Accounts Receivable - PVQ (772)	3,753.08
11010 · Receivable - Pre-Need Pmt Plan	129,290.01
11020 · Other Accounts Receivable	826.44
Total Accounts Receivable	133,869.53
Other Current Assets	
11300 · Prepaid Expense	
11320 · Prepaid Workers Compensation	3,288.25
11330 · Prepaid Liability Insurance	4,461.12
11340 · Prepaid Property Insurance	468.87
Total 11300 · Prepaid Expense	8,218.24
12001 · Undeposited Funds	6,924.90
12101 · Inventory Asset	16,493.05
Total Other Current Assets	31,636.19
Total Current Assets	3,528,251.18
TOTAL ASSETS	3,528,251.18
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	110,657.92
Total Accounts Payable	110,657.92
Other Current Liabilities	
25600 · PTO Accruals	4,471.65
25500 · Sales Tax Payable	7,036.28
Total Other Current Liabilities	11,507.93
Total Current Liabilities	122,165.85
Total Liabilities	122,165.85

Tulare Public Cemetery District
Balance Sheet
As of May 31, 2025

	May 31, 25
Equity	
30000 - Fund Balance	3,236,543.01
31100 - Retain Earnings	143.32
Net Income	169,399.00
Total Equity	3,406,085.33
TOTAL LIABILITIES & EQUITY	3,528,251.18

Tulare Public Cemetery District

Profit & Loss Budget Performance

May 2025

	May 25	Budget	Jul '24 - May...	YTD Budget	Annual Bud...
Ordinary Income/Expense					
Income					
3999 · Total Beginning Cash Available	0		0	0	0
4000 · County Taxes					
4001 · Current Secured	21,664		254,532		
4000 · County Taxes - Other	0	20,833	0	229,167	250,000
Total 4000 · County Taxes	21,664	20,833	254,532	229,167	250,000
4801 · Interest Income - 772	0	583	7,138	6,417	7,000
4801.1 · Transfer from Funds	0	8,333	0	91,667	100,000
5400 · Charges for Current Services					
5400.1 · Grave	14,500		183,015		
5400.2 · Niche	979		20,216		
5400.3 · Open and Close	29,100		285,429		
5400.4 · Administration	11,700		107,400		
5400.5 · Vault Installation	4,890		48,217		
5400.6 · Out of District Fee	1,775		19,277		
5400.7 · Transfer Fees	450		4,500		
5400.8 · Payment Plan Contract Fees	0		1,787		
5400.10 · Saturday Service Fee	4,800		11,200		
5400.11 · Add On Packages	0		280		
5400 · Charges for Current Services - Other	0	74,167	0	815,833	890,000
Total 5400 · Charges for Current Services	68,194	74,167	681,321	815,833	890,000
5450 · Concrete Base Sales	5,200	5,000	49,200	55,000	60,000
5460 · Vault Sales	15,082	12,500	139,516	137,500	150,000
5470 · Vase Sales	0		250		
5805 · Misc. Revenue	58	833	6,561	9,167	10,000
5834 · Restitution	0		0	0	0
5835 · Other Revenue	0	208	0	2,292	2,500
Total Income	110,198	122,458	1,138,518	1,347,042	1,469,500
Cost of Goods Sold					
5900 · Concrete Base for Headstones	5,200	5,000	49,200	55,000	60,000
5901 · Vault Costs	7,657	5,833	64,322	64,167	70,000
5905 · Vase Costs	0	0	0	0	0
5908 · Emblem for Urn Costs	0		0	0	0
5915 · Miscellaneous Service Supplies	0	83	132	917	1,000
Total COGS	12,857	10,917	113,653	120,083	131,000
Gross Profit	97,341	111,542	1,024,865	1,226,958	1,338,500

Tulare Public Cemetery District

Profit & Loss Budget Performance

May 2025

	May 25	Budget	Jul '24 - May...	YTD Budget	Annual Bud...
Expense					
6000 • Payroll and Employee Benefits					
6001 • Regular Payroll	39,387	44,167	416,563	485,833	530,000
6002 • Overtime	3,653	1,000	16,715	11,000	12,000
6004 • Health Insurance Benefits	5,633	8,167	57,837	89,833	98,000
6005 • Extra Help	18,047	3,375	113,384	37,125	40,500
6008 • Directors Fees	0	563	4,675	6,188	6,750
6011 • Retirement-SD Portion	2,434	3,500	44,221	38,500	42,000
6012 • Social Security and Medicare	3,356	3,708	35,170	40,792	44,500
6015 • Workers Compensation Ins	3,288	3,253	35,748	35,783	39,036
6016 • Unemployment Ins.	103	300	3,912	3,300	3,600
6017 • PTO Accrued Payout	1,313	1,250	19,807	13,750	15,000
6018 • Other	0	0	0	0	0
6000 • Payroll and Employee Benefits - Other	0	0	27	0	0
Total 6000 • Payroll and Employee Benefits	77,214	69,282	748,059	762,104	831,386
7003 • County Tax Admin Fees					
70031 • Finance Charges / Fees	19		296		
7003 • County Tax Admin Fees - Other	0	483	0	5,317	5,800
Total 7003 • County Tax Admin Fees	19	483	296	5,317	5,800
7004 • Clothing and Personal Supplies					
70042 • PPE - Personal Protective Equip	595		1,993		
70043 • First Aid Supplies	707		2,575		
7004 • Clothing and Personal Supplies - Other	0	500	1,209	5,500	6,000
Total 7004 • Clothing and Personal Supplies	1,302	500	5,778	5,500	6,000
7005 • Telecommunications					
70051 • Internet	145		1,370		
70052 • Phone Lines	168		4,119		
70053 • Tablet	24		146		
7005 • Telecommunications - Other	597	958	5,595	10,542	11,500
Total 7005 • Telecommunications	934	958	11,230	10,542	11,500
7006 • Vaults and Liners	0	0	0	0	0
7008 • Freight/Delivery Fees	259	42	259	458	500
7009 • Household Supplies	258	42	851	458	500
7010 • Insurance					
70101 • General Liability Insurance	4,461		48,722		
70102 • Property Insurance	469		5,157		
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	57,070	62,258
Total 7010 • Insurance	4,930	5,188	57,328	57,070	62,258

Tulare Public Cemetery District

Profit & Loss Budget Performance

May 2025

	May 25	Budget	Jul '24 - May...	YTD Budget	Annual Bud...
7011 • Concrete Base for Headstones	0		0		0
7025 • Mileage Reimbursement Expense	86	100	1,397	1,100	1,200
7030 • Maintenance and Repairs					
70218 • Repair & Main. - North Location	620		2,565		
70200 • Repair & Main. - KERN Equipment	8,422		28,438		
70201 • Equipment & Supplies for Servic	130		16,424		
70203 • Diesel KERN for Equipment	809		3,936		
70204 • Unleaded - KERN Fuel for Equip	548		3,621		
70205 • Unleaded - North Fuel Equip	0		822		
70206 • Repair & Main. -North Equipment	94		5,475		
70207 • Diesel NORTH for Equipment	423		2,306		
70209 • Sprinkler NORTH Repairs/Supply	164		3,865		
70210 • Tools -KERN Ground Maintenance	215		1,185		
70211 • Repair & Main.-KERN Location	15		13,947		
70213 • Fence Repairs North J Cemetery	0		704		
70214 • Signs for Grounds/Curb/Office	1,629		1,629		
70215 • Tools - North Ground Maintenan	134		285		
70300 • Repair & Main. - Outside KERN	0		858		
70301 • Safety Supplies & Compliance	489		1,223		
70302 • Cleaning Supplies	153		195		
70305 • Repair & Main. - Headstones/Con	0		5,400		
70307 • Repair & Maint.-Outside North	8,209		10,093		
70308 • Weed Control Spray for Grounds	2,819		12,292		
70309 • Sprinkler KERN Repairs/Supplies	5,172		30,454		
70310 • Grounds Tools for Maintenance	0		395		
70311 • Landscaping -flowers grass tree	3,535		14,580		
70400 • Repair & Main. - Building Kern	126		340		
70401 • Pest Control	145		4,026		
7030 • Maintenance and Repairs - Other	1,769	13,333	28,817	146,667	160,000
Total 7030 • Maintenance and Repairs	35,619	13,333	193,875	146,667	160,000
7036 • Office Supplies and Expense					
61000 • Copier/Equipment Lease	330		3,988		
61001 • Water / Breakroom Supplies	382		1,615		
62000 • Office Supplies	1,563		7,028		
63000 • Computer Repairs and Expense	0		1,114		
65000 • Software Programs/ Website	1,350		18,071		
7036 • Office Supplies and Expense - Other	132	3,750	5,524	41,250	45,000
Total 7036 • Office Supplies and Expense	3,756	3,750	37,340	41,250	45,000
7037 • Marketing	0		780	0	0
7039 • Miscellaneous					
7039-1 • Misc Events	0		1,827		
7039 • Miscellaneous - Other	0	188	924	2,068	2,256
Total 7039 • Miscellaneous	0	188	2,751	2,068	2,256
7040 • Bank Fees	60		615		

Tulare Public Cemetery District

Profit & Loss Budget Performance

May 2025

	May 25	Budget	Jul '24 - May...	YTD Budget	Annual Bud...
7043 - Professional Fees					
63500 - County Admin Fees	0		4,696		
68100 - Accounting	1,063		15,598		
68200 - Auditing	0		18,102		
68201 - Employment - Background/Drug Sc	0		919		
68300 - Legal	4,487		40,752		
7043 - Professional Fees - Other	0	3,333	900	36,667	40,000
Total 7043 - Professional Fees	5,549	3,333	80,967	36,667	40,000
7045 - Security					
70451 - Alarm Service	120		6,960		
7406 - SECURITY NORTH	0		5,513		
7045 - Security - Other	0	1,250	11,983	13,750	15,000
Total 7045 - Security	120	1,250	24,456	13,750	15,000
7059 - Publications and Legal Notices					
70591 - Membership Dues	0		5,811		
7059 - Publications and Legal Notices - Other	0	417	2,797	4,583	5,000
Total 7059 - Publications and Legal Notices	0	417	8,608	4,583	5,000
7073 - Training / Education					
7074 - Transportation and Travel	0	417	8,520	4,583	5,000
70741 - Lodging	0		2,069		
7074 - Transportation and Travel - Other	0	333	2,448	3,667	4,000
Total 7074 - Transportation and Travel	0	333	4,517	3,667	4,000
7081 - Utilities					
77100 - SCE KERN ELECTRIC	301		6,947		
77101 - SCE ELECTRIC NORTH	948		11,136		
77200 - SO Cal Gas	30		1,102		
77300 - Water, Sewer	2,804		26,265		
779001 - Waste Disposal North	1,218		9,983		
79000 - Waste Disposal Kern	408		6,686		
7081 - Utilities - Other	0	5,417	0	59,583	65,000
Total 7081 - Utilities	5,709	5,417	62,118	59,583	65,000
7090 - Vehicle Expense					
70901 - vehicle Repairs/Maintenance	314		314		
7090 - Vehicle Expense - Other	0	8	0	92	100
Total 7090 - Vehicle Expense	314	8	314	92	100
7425 - Taxes					
8001 - Graves Repurchase	0	667	5,850	7,333	8,000
8002 - Niches	6,000	1,667	44,728	18,333	20,000
8100 - Building and Improvements	1,651		0	0	0
			6,628	0	0

Tulare Public Cemetery District

Profit & Loss Budget Performance

May 2025

	May 25	Budget	Jul '24 - May...	YTD Budget	Annual Bud...
8300 - Equipment					
8302 - Grounds NORTH Equipment	0		974		
8301 - Grounds KERN Equipment	0		375		
8300 - Equipment - Other	0	4,167	0	45,833	50,000
Total 8300 - Equipment	0	4,167	1,349	45,833	50,000
7432 - Appropriation for Contingencies	0		0	0	0
Total Expense	143,781	111,542	1,308,616	1,226,958	1,338,500
Net Ordinary Income	-46,439	-0	-283,752	0	0
Other Income/Expense					
Other Income					
9100 - Endowment - 773					
9101 - Endowment Revenue -Current Serv	15,182	10,833	135,161	119,167	130,000
9102 - Interest Income - Endowment 773	0	7,417	56,665	81,583	89,000
Total 9100 - Endowment - 773	15,182	18,250	191,826	200,750	219,000
9200 - Fund for Future Expansion - 807					
9201 - Rent and Concessions - 807	1,500	1,667	24,233	18,333	20,000
9203 - Interest Income - 807	0	783	5,877	8,617	9,400
9204 - Current Services Admin (807)	0		0	0	0
Total 9200 - Fund for Future Expansion - 807	1,500	2,450	30,110	26,950	29,400
9300 - Unreserved Funds - 817					
9301 - Interest Income - 817	0	833	7,128	9,167	10,000
Total 9300 - Unreserved Funds - 817	0	833	7,128	9,167	10,000
9400 - Pre Need - 886					
5400.1P - Pre-Need Grave	1,000		50,130		
5400.2P - Niche	0		2,609		
5400.3P - Open and Close	8,000		86,400		
5400.4P - Administration	1,200		13,463		
5400.5P - Vault Installation	1,578		14,157		
5400.6P - PreNeed Vault Sales	3,963		33,555		
5400.7P - PreNeed Endowment	737		16,185		
5400.8P - Payment Plan Contracts	194		1,660		
9401 - Interest Income - 886	0	833	5,927	9,167	10,000
9400 - Pre Need - 886 - Other	0	16,667	0	183,333	200,000
Total 9400 - Pre Need - 886	16,672	17,500	224,087	192,500	210,000

Tulare Public Cemetery District Profit & Loss Budget Performance

May 2025

	May 25	Budget	Jul '24 - May...	YTD Budget	Annual Bud...
9900 - Other Income					
9901 - CD Interest	0	500	0	5,500	6,000
Total 9900 - Other Income	0	500	0	5,500	6,000
Total Other Income	33,354	39,533	453,151	434,867	474,400
Net Other Income	33,354	39,533	453,151	434,867	474,400
Net Income	-13,085	39,533	169,399	434,867	474,400

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Tulare Public Cemetery District
Reconciliation Summary

10150 - Bank of The Sierra - CHK ACCT, Period Ending 05/31/2025

	<u>May 31, 25</u>
Beginning Balance	93,097.27
Cleared Transactions	
Checks and Payments - 67 items	-145,506.18
Deposits and Credits - 23 items	139,791.89
Total Cleared Transactions	<u>-5,714.29</u>
Cleared Balance	<u>87,382.98</u>
Uncleared Transactions	
Checks and Payments - 21 items	-22,029.50
Total Uncleared Transactions	<u>-22,029.50</u>
Register Balance as of 05/31/2025	<u>65,353.48</u>

Tulare Public Cemetery District
Reconciliation Detail

Type	10150 - Bank of The Sierra - CHK ACCT, Period Ending 05/31/2025	Date	Num	Name	Ch	Amount	Balance
Beginning Balance							93,097.27
Cleared Transactions							
Checks and Payments - 67 Items							
Bill Pmt -Check	02/15/2025	4835	Sanchez Brothers	✓	-7,585.00	-7,585.00	
Bill Pmt -Check	03/26/2025	4892	Tulare Kings Hispanic Chamber of Cor	✓	-250.00	-7,835.00	
Check	04/04/2025	11009	Employee Payroll Paycheck	✓	-216.09	-8,051.09	
Check	04/08/2025	4920	Sylvester James	✓	-100.00	-8,151.09	
Bill Pmt -Check	04/15/2025	4921	Barnes Memorials	✓	-2,200.00	-10,351.09	
Bill Pmt -Check	04/30/2025	EFT	California Department of Tax and Fee	✓	-2,690.00	-13,041.09	
Bill Pmt -Check	05/01/2025	4931	Christy Vault Co, Inc.	✓	-8,568.00	-21,609.09	
Bill Pmt -Check	05/01/2025	4934	Gail Vandergrift	✓	-6,000.00	-27,609.09	
Bill Pmt -Check	05/01/2025	4935	Health Benefits Unit	✓	-4,987.00	-32,596.09	
Bill Pmt -Check	05/01/2025	4924	BBK -Best Best & Krieger Attorneys at	✓	-4,154.40	-36,750.49	
Bill Pmt -Check	05/01/2025	4937	Kathleen Anderson	✓	-4,000.00	-40,750.49	
Bill Pmt -Check	05/01/2025	4933	Ewing Irrigation Products Inc.	✓	-3,527.46	-44,277.95	
Bill Pmt -Check	05/01/2025	4942	Reed N. Van Houten	✓	-2,500.00	-46,777.95	
Bill Pmt -Check	05/01/2025	4947	Shelby Fidler	✓	-2,350.00	-49,127.95	
Bill Pmt -Check	05/01/2025	4925	CAL Turf Equipment & Supply Inc.	✓	-1,725.12	-50,853.07	
Bill Pmt -Check	05/01/2025	4927	California Landscape Supply	✓	-1,370.93	-52,224.00	
Bill Pmt -Check	05/01/2025	4941	PLOTBOX INC	✓	-1,350.00	-53,574.00	
Bill Pmt -Check	05/01/2025	4938	LABORMAX STAFFING	✓	-894.94	-54,468.94	
Bill Pmt -Check	05/01/2025	4940	Morris Levin & Son	✓	-826.30	-55,295.24	
Bill Pmt -Check	05/01/2025	4948	State PTI	✓	-712.00	-56,007.24	
Bill Pmt -Check	05/01/2025	4932	Cintas First Aid Safety	✓	-443.61	-56,450.85	
Bill Pmt -Check	05/01/2025	4936	Home Depot Credit Services	✓	-425.44	-56,876.29	
Bill Pmt -Check	05/01/2025	4930	Carrot- Top Industries Inc.	✓	-402.39	-57,278.68	
Bill Pmt -Check	05/01/2025	4945	RTN Specialties	✓	-400.00	-57,678.68	
Bill Pmt -Check	05/01/2025	4944	Roche Oil, Inc.	✓	-381.56	-58,060.24	
Bill Pmt -Check	05/01/2025	4926	California Business Machines	✓	-368.42	-58,428.66	
Bill Pmt -Check	05/01/2025	4928	California Office Liquidators	✓	-312.77	-58,741.43	
Bill Pmt -Check	05/01/2025	4929	CAPC - Calif Assoc of Public Cemeteri	✓	-245.00	-58,986.43	
Bill Pmt -Check	05/01/2025	EFT	SoCalGas	✓	-95.92	-59,082.35	
Bill Pmt -Check	05/01/2025	4939	Leaf	✓	-51.80	-59,134.15	
Bill Pmt -Check	05/01/2025	4943	Res Com Pest Control	✓	-50.00	-59,184.15	
Bill Pmt -Check	05/01/2025	4949	Valley Industrial Medical Group	✓	-45.00	-59,229.15	
Bill Pmt -Check	05/01/2025	4950	AT & T Mobility	✓	-24.11	-59,253.26	
Check	05/02/2025	EFT	Paychex of New York LLC	✓	-16,459.43	-75,712.69	
Check	05/02/2025	11032	Employee Payroll Paycheck	✓	-1,492.81	-77,205.50	
Check	05/02/2025	11030	Employee Payroll Paycheck	✓	-1,394.04	-78,599.54	
Check	05/02/2025	11029	Employee Payroll Paycheck	✓	-877.56	-79,477.10	
Bill Pmt -Check	05/02/2025	4951	USPS - Postmaster	✓	-584.00	-80,061.10	
Check	05/02/2025	EFT	Paychex of New York LLC	✓	-335.50	-80,396.60	
Bill Pmt -Check	05/02/2025	4952	James B Corral	✓	-55.08	-80,451.68	
Bill Pmt -Check	05/11/2025	EFT	Southern California Edison	✓	-1,249.40	-81,701.08	
Bill Pmt -Check	05/12/2025	EFT	AT & T Internet	✓	-70.00	-81,771.08	
Check	05/16/2025	EFT	Paychex of New York LLC	✓	-17,160.57	-98,931.65	
Bill Pmt -Check	05/16/2025	4953	BBK -Best Best & Krieger Attorneys at	✓	-4,417.50	-103,349.15	
Check	05/16/2025	11042	Employee Payroll Paycheck	✓	-1,458.51	-104,807.66	
Check	05/16/2025	11040	Employee Payroll Paycheck	✓	-1,288.16	-106,095.82	
Check	05/16/2025	11039	Employee Payroll Paycheck	✓	-1,187.92	-107,283.74	
Bill Pmt -Check	05/16/2025	4955	Roche Oil, Inc.	✓	-893.82	-108,177.56	
Check	05/16/2025	EFT	Paychex of New York LLC	✓	-360.36	-108,537.92	
Bill Pmt -Check	05/16/2025	4954	Cen Cal Cutting Edge and Undercarria	✓	-213.66	-108,751.58	
Bill Pmt -Check	05/19/2025	EFT	CALPERS	✓	-3,030.88	-111,782.46	
Bill Pmt -Check	05/19/2025	EFT	CALPERS	✓	-3,022.63	-114,805.09	
Bill Pmt -Check	05/19/2025	EFT	CALPERS	✓	-2,933.25	-117,738.34	
Bill Pmt -Check	05/19/2025	EFT	CALPERS	✓	-2,487.43	-120,225.77	
Bill Pmt -Check	05/19/2025	EFT	AT & T Phone's	✓	-242.13	-120,467.90	
Bill Pmt -Check	05/20/2025	EFT	City of Tulare	✓	-1,677.51	-122,145.41	
Bill Pmt -Check	05/21/2025	EFT	Waste Management/USA Waste	✓	-409.33	-122,554.74	
Bill Pmt -Check	05/21/2025	4961	Xavier Avila	✓	-300.00	-122,854.74	
Bill Pmt -Check	05/21/2025	4960	Ramos, Carlos	✓	-200.00	-123,054.74	
Bill Pmt -Check	05/21/2025	4959	Lima, Michele	✓	-200.00	-123,254.74	
Check	05/22/2025	EFT	Bank Of The Sierra	✓	-15.00	-123,269.74	
Bill Pmt -Check	05/23/2025	4974	Morris Levin & Son	✓	-996.09	-124,265.83	

**Tulare Public Cemetery District
Reconciliation Detail**

Type	Date	Num	Name	CHK	ACCT	Period Ending	05/31/2025	Balance
Bill Pmt -Check	05/24/2025	EFT	AT & T Phone's	✓			-242.72	-124,508.55
Check	05/30/2025	EFT	Paychex of New York LLC	✓			-18,086.67	-142,595.22
Check	05/30/2025	11053	Employee Payroll Paycheck	✓			-1,535.96	-144,131.18
Bill Pmt -Check	05/30/2025	4998	Brian Avila - Landscape	✓			-1,330.00	-145,461.18
Bill Pmt -Check	05/30/2025	EFT	Bank Of The Sierra	✓			-45.00	-145,506.18
Total Checks and Payments							-145,506.18	-145,506.18
Deposits and Credits - 23 Items								
Deposit	05/02/2025			✓			2,124.35	2,124.35
Deposit	05/02/2025			✓			3,099.54	5,223.89
Deposit	05/02/2025			✓			6,000.00	11,223.89
Deposit	05/02/2025			✓			30,487.00	41,710.89
Deposit	05/16/2025			✓			25,500.00	67,210.89
Bill Pmt -Check	05/21/2025	4957	VOID	✓			0.00	67,210.89
Bill Pmt -Check	05/23/2025	4962	VOID	✓			0.00	67,210.89
Bill Pmt -Check	05/23/2025	4965	VOID	✓			0.00	67,210.89
Check	05/27/2025	4979	VOID	✓			0.00	67,210.89
Check	05/27/2025	4981	VOID	✓			0.00	67,210.89
Check	05/27/2025	4980	VOID	✓			0.00	67,210.89
Bill Pmt -Check	05/30/2025	4997	VOID	✓			0.00	67,210.89
Deposit	05/30/2025			✓			2,257.66	69,468.55
Deposit	05/30/2025			✓			2,286.31	71,754.86
Deposit	05/30/2025			✓			3,067.60	74,822.46
Deposit	05/30/2025			✓			3,284.12	78,106.58
Deposit	05/30/2025			✓			4,000.00	82,106.58
Deposit	05/30/2025			✓			5,115.04	87,221.62
Deposit	05/30/2025			✓			5,576.94	92,798.56
Deposit	05/30/2025			✓			5,817.14	98,615.70
Deposit	05/30/2025			✓			6,768.66	105,384.36
Deposit	05/30/2025			✓			8,907.53	114,291.89
Deposit	05/30/2025			✓			25,500.00	139,791.89
Total Deposits and Credits							139,791.89	139,791.89
Total Cleared Transactions							-5,714.29	-5,714.29
Cleared Balance							-5,714.29	87,382.98
Uncleared Transactions								
Checks and Payments - 21 Items								
Bill Pmt -Check	05/01/2025	4946	Sanchez Brothers				-1,850.00	-1,850.00
Bill Pmt -Check	05/16/2025	4956	Battery Pro				-145.97	-1,995.97
Bill Pmt -Check	05/21/2025	4958	Hitlin, Patricia				-200.00	-2,195.97
Bill Pmt -Check	05/23/2025	4963	Barnes Memorials				-5,200.00	-7,395.97
Bill Pmt -Check	05/23/2025	4978	BBK -Best Best & Krieger Attorneys at Law				-4,189.50	-11,585.47
Bill Pmt -Check	05/23/2025	4970	LABORMAX STAFFING				-2,426.56	-14,012.03
Bill Pmt -Check	05/23/2025	4976	Roche Oil, Inc.				-745.23	-14,757.26
Bill Pmt -Check	05/23/2025	4969	Home Depot Credit Services				-697.20	-15,454.46
Bill Pmt -Check	05/23/2025	4967	Ewing Irrigation Products Inc.				-540.96	-15,995.42
Bill Pmt -Check	05/23/2025	4966	Cintas First Aid Safety				-363.20	-16,358.62
Bill Pmt -Check	05/23/2025	4964	California Business Machines				-330.62	-16,689.24
Bill Pmt -Check	05/23/2025	4973	MERE SECURE INC				-290.00	-16,979.24
Bill Pmt -Check	05/23/2025	4968	Giotto's Alarm Tech, INC.				-217.97	-17,197.21
Bill Pmt -Check	05/23/2025	4977	TULARE COUNTY ROLL-OFF				-200.00	-17,397.21
Bill Pmt -Check	05/23/2025	4972	Luis Nursery				-162.55	-17,559.76
Bill Pmt -Check	05/23/2025	4975	Res Com Pest Control				-100.00	-17,659.76
Bill Pmt -Check	05/23/2025	4971	Leaf				-51.80	-17,711.56
Check	05/30/2025	11050	Employee Payroll Paycheck				-1,484.60	-19,196.16
Check	05/30/2025	11051	Employee Payroll Paycheck				-1,354.26	-20,550.42
Check	05/30/2025	11049	Employee Payroll Paycheck				-1,112.08	-21,662.50
Check	05/30/2025	EFT	Paychex of New York LLC				-367.00	-22,029.50
Total Checks and Payments							-22,029.50	-22,029.50
Total Uncleared Transactions							-22,029.50	-22,029.50
Register Balance as of 05/31/2025							-27,743.79	65,353.48

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**Tulare Public Cemetery District
Reconciliation Summary**

**10500 - Cash in Treasury (772), Period Ending 05/31/2025
May 31, 25**

Beginning Balance	320,540.12
Cleared Transactions	
Checks and Payments - 19 items	-139,952.08
Deposits and Credits - 25 items	101,512.62
Total Cleared Transactions	-38,439.46
Cleared Balance	282,100.66
Uncleared Transactions	
Checks and Payments - 2 items	-3,753.08
Total Uncleared Transactions	-3,753.08
Register Balance as of 05/31/2025	278,347.58
Ending Balance	278,347.58

Tulare Public Cemetery District
Reconciliation Detail

		10500 - Cash in Treasury (772)		Period Ending 05/31/2025		Balance	
Type	Date	Num	Name	Ch	Amount		
Beginning Balance							320,540.12
Cleared Transactions							
Checks and Payments - 19 Items							
Invoice	04/23/2025	pvq15127	TULARE COUNTY PVQ	✓	-30,487.00		-30,487.00
Invoice	04/23/2025	pvq15128	TULARE COUNTY PVQ	✓	-6,000.00		-36,487.00
Invoice	04/23/2025	pvq15129	TULARE COUNTY PVQ	✓	-3,099.54		-39,586.54
Invoice	04/23/2025	pvq15130	TULARE COUNTY PVQ	✓	-2,124.35		-41,710.89
Check	05/05/2025	DEP	Tax Apportionment	✓	-157.45		-41,868.34
Check	05/05/2025		Tax Apportionment	✓	-2.55		-41,870.89
Check	05/05/2025		Tax Apportionment	✓	-0.19		-41,871.08
Invoice	05/07/2025	pvq15131	TULARE COUNTY PVQ	✓	-25,500.00		-67,371.08
Invoice	05/20/2025	pvq15132	TULARE COUNTY PVQ	✓	-25,500.00		-92,871.08
Invoice	05/20/2025	pvq15140	TULARE COUNTY PVQ	✓	-8,907.53		-101,778.61
Invoice	05/20/2025	pvq15135	TULARE COUNTY PVQ	✓	-6,768.66		-108,547.27
Invoice	05/20/2025	pvq15138	TULARE COUNTY PVQ	✓	-5,817.14		-114,364.41
Invoice	05/20/2025	pvq15136	TULARE COUNTY PVQ	✓	-5,576.94		-119,941.35
Invoice	05/20/2025	pvq15139	TULARE COUNTY PVQ	✓	-5,115.04		-125,056.39
Invoice	05/20/2025	pvq15141	TULARE COUNTY PVQ	✓	-4,000.00		-129,056.39
Invoice	05/20/2025	pvq15134	TULARE COUNTY PVQ	✓	-3,284.12		-132,340.51
Invoice	05/20/2025	pvq15137	TULARE COUNTY PVQ	✓	-3,067.60		-135,408.11
Invoice	05/20/2025	pvq15133	TULARE COUNTY PVQ	✓	-2,286.31		-137,694.42
Invoice	05/20/2025	pvq15142	TULARE COUNTY PVQ	✓	-2,257.66		-139,952.08
Total Checks and Payments					-139,952.08		-139,952.08
Deposits and Credits - 25 items							
Transfer	05/02/2025			✓	900.00		900.00
Transfer	05/02/2025			✓	1,300.00		2,200.00
Transfer	05/02/2025			✓	4,112.50		6,312.50
Transfer	05/02/2025			✓	4,724.11		11,036.61
Deposit	05/05/2025	dep	Tax Apportionment	✓	1.67		11,038.28
Deposit	05/05/2025	DEP	Tax Apportionment	✓	1.76		11,040.04
Deposit	05/05/2025	DEP	Tax Apportionment	✓	2.32		11,042.36
Deposit	05/05/2025	DEP	Tax Apportionment	✓	14.86		11,057.22
Deposit	05/05/2025	DEP	Tax Apportionment	✓	35.31		11,092.53
Deposit	05/05/2025	DEP	Tax Apportionment	✓	72.33		11,164.86
Deposit	05/05/2025	DEP	Tax Apportionment	✓	88.19		11,253.05
Deposit	05/05/2025	DEP	Tax Apportionment	✓	97.23		11,350.28
Deposit	05/05/2025	DEP	Tax Apportionment	✓	99.22		11,449.50
Deposit	05/05/2025	DEP	Tax Apportionment	✓	1,422.72		12,872.22
Deposit	05/05/2025	DEP	Tax Apportionment	✓	2,003.49		14,875.71
Deposit	05/05/2025	DEP	Tax Apportionment	✓	6,037.50		20,913.21
Deposit	05/08/2025	DEP	Tax Apportionment	✓	4,390.00		25,303.21
Deposit	05/08/2025	DEP	Tax Apportionment	✓	7,558.00		32,861.21
Transfer	05/12/2025			✓	300.00		33,161.21
Transfer	05/12/2025			✓	29,348.74		62,509.95
Transfer	05/20/2025			✓	300.00		62,809.95
Transfer	05/21/2025			✓	2,629.70		65,439.65
Transfer	05/21/2025			✓	5,845.84		71,285.49
Transfer	05/26/2025			✓	57.50		71,342.99
Transfer	05/29/2025			✓	30,169.63		101,512.62
Total Deposits and Credits					101,512.62		101,512.62
Total Cleared Transactions					-38,439.46		-38,439.46
Cleared Balance					-38,439.46		282,100.66
Uncleared Transactions							
Checks and Payments - 2 Items							
Invoice	05/28/2025	pvq15143	TULARE COUNTY PVQ		-3,486.25		-3,486.25
Invoice	05/28/2025	pvq15144	TULARE COUNTY PVQ		-266.83		-3,753.08
Total Checks and Payments					-3,753.08		-3,753.08
Total Uncleared Transactions					-3,753.08		-3,753.08
Register Balance as of 05/31/2025					-42,192.54		278,347.58
Ending Balance					-42,192.54		278,347.58

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**Tulare Public Cemetery District
Reconciliation Summary**

**10600 • Endowment - Reserved (773), Period Ending 05/31/2025
May 31, 25**

Beginning Balance	2,162,117.75
Cleared Transactions	
Deposits and Credits - 10 items	12,974.00
Total Cleared Transactions	12,974.00
Cleared Balance	<u>2,175,091.75</u>
Register Balance as of 05/31/2025	2,175,091.75
Ending Balance	2,175,091.75

**Tulare Public Cemetery District
Reconciliation Detail**

10600 - Endowment - Reserved (773), Period Ending 05/31/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							2,162,117.75
Cleared Transactions							
Deposits and Credits - 10 items							
	Transfer	05/02/2025			√	393.00	393.00
	Transfer	05/02/2025			√	393.00	786.00
	Transfer	05/02/2025			√	600.00	1,386.00
	Transfer	05/02/2025			√	1,800.00	3,186.00
	Transfer	05/12/2025			√	393.00	3,579.00
	Transfer	05/12/2025			√	4,344.00	7,923.00
	Transfer	05/20/2025			√	600.00	8,523.00
	Transfer	05/21/2025			√	893.00	9,416.00
	Transfer	05/21/2025			√	993.00	10,409.00
	Transfer	05/29/2025			√	2,565.00	12,974.00
Total Deposits and Credits						12,974.00	12,974.00
Total Cleared Transactions						12,974.00	12,974.00
Cleared Balance						12,974.00	2,175,091.75
Register Balance as of 05/31/2025						12,974.00	2,175,091.75
Ending Balance						12,974.00	2,175,091.75

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Tulare Public Cemetery District
Reconciliation Summary

10700 - Cash in Expansion Account (807), Period Ending 05/31/2025

May 31, 25

Beginning Balance	<u>227,977.88</u>
Cleared Transactions	
Deposits and Credits - 1 item	<u>1,500.00</u>
Total Cleared Transactions	<u>1,500.00</u>
Cleared Balance	<u><u>229,477.88</u></u>
Register Balance as of 05/31/2025	<u>229,477.88</u>
Ending Balance	<u>229,477.88</u>

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Tulare Public Cemetery District
Reconciliation Detail

10700 - Cash in Expansion Account (807), Period Ending 05/31/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							227,977.88
Cleared Transactions							
Deposits and Credits - 1 item							
	Transfer	05/20/2025			√	1,500.00	1,500.00
Total Deposits and Credits						1,500.00	1,500.00
Total Cleared Transactions						1,500.00	1,500.00
Cleared Balance						1,500.00	229,477.88
Register Balance as of 05/31/2025						1,500.00	229,477.88
Ending Balance						1,500.00	229,477.88

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Tulare Public Cemetery District
Reconciliation Summary

10900 - Endowment - Unreserved (817), Period Ending 05/31/2025
May 31, 25

Beginning Balance	250,408.53
Cleared Balance	250,408.53
Register Balance as of 05/31/2025	250,408.53
Ending Balance	250,408.53

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Tulare Public Cemetery District

Reconciliation Detail

10900 - Endowment - Unreserved (817), Period Ending 05/31/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							250,408.53
Cleared Balance						.	250,408.53
Register Balance as of 05/31/2025							250,408.53
Ending Balance							250,408.53

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Tulare Public Cemetery District
Reconciliation Summary

10950 - Pre-Need Payment Plan (886), Period Ending 05/31/2025

May 31, 25

Beginning Balance	314,457.65
Cleared Transactions	
Deposits and Credits - 14 items	24,560.60
Total Cleared Transactions	<u>24,560.60</u>
Cleared Balance	<u><u>339,018.25</u></u>
Register Balance as of 05/31/2025	339,018.25
Ending Balance	339,018.25

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Tulare Public Cemetery District
Reconciliation Detail

10950 - Pre-Need Payment Plan (886), Period Ending 05/31/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							314,457.65
Cleared Transactions							
Deposits and Credits - 14 items							
	Transfer	05/02/2025			√	1,011.75	1,011.75
	Transfer	05/02/2025			√	2,063.00	3,074.75
	Transfer	05/02/2025			√	2,310.79	5,385.54
	Transfer	05/02/2025			√	2,598.00	7,983.54
	Transfer	05/05/2025			√	251.37	8,234.91
	Transfer	05/12/2025			√	1,483.26	9,718.17
	Transfer	05/12/2025			√	3,968.07	13,686.24
	Transfer	05/12/2025			√	4,426.00	18,112.24
	Transfer	05/14/2025			√	560.00	18,672.24
	Transfer	05/20/2025			√	1,262.74	19,934.98
	Transfer	05/20/2025			√	2,063.00	21,997.98
	Transfer	05/28/2025			√	300.00	22,297.98
	Transfer	05/29/2025			√	877.79	23,175.77
	Transfer	05/29/2025			√	1,384.83	24,560.60
Total Deposits and Credits						24,560.60	24,560.60
Total Cleared Transactions						24,560.60	24,560.60
Cleared Balance						24,560.60	339,018.25
Register Balance as of 05/31/2025						24,560.60	339,018.25
Ending Balance						24,560.60	339,018.25

TULARE PUBLIC CEMETERY DISTRICT
March 2018-2025 Interments and Entombments

KERN		Single Casket Burials	Double Depth 1st Burial	2nd Opening DD Burial	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
Year										
2018		14	0	0	0	0	7	0	0	21
2019		8	0	0	0	0	4	0	0	12
2020		7	0	0	3	0	4	0	0	14
2021		6	0	0	1	0	8	0	0	15
2022		7	3	4	2	0	7	0	0	23
2023		3	0	5	3	0	4	1	0	16
2024		3	1	2	1	0	1	0	0	8
2025		3	1	2	0	0	5	0	0	11

NORTH		Single Casket Burials	Double Depth 1st Burial	2nd Opening DD Burial	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
Year										
2018		13	0	0	0	0	1	0	0	14
2019		20	0	0	0	0	0	0	0	20
2020		16	0	0	0	0	1	1	0	18
2021		19	0	0	0	0	3	1	0	23
2022		4	5	2	0	0	3	0	0	14
2023		6	0	3	0	0	4	1	0	14
2024		6	7	0	0	0	6	0	0	19
2025		0	3	2	0	1	8	0	0	14

TOTAL BOTH		Single Casket Burials	Double Depth 1st Burial (count started 2023)	2nd Opening DD Burial (count started 2023)	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
Year										
2018		27	0	0	0	0	8	0	0	35
2019		28	0	0	0	0	4	0	0	32
2020		23	0	0	3	0	5	1	0	32
2021		25	0	0	1	0	11	1	0	38
2022		11	8	6	2	0	10	0	0	37
2023		9	0	8	3	0	8	2	0	30
2024		9	8	2	1	0	7	0	0	27
2025		3	4	4	0	1	13	0	0	25

TULARE PUBLIC CEMETERY DISTRICT
April 2018-2025 Interments and Entombments

KERN		Single Casket Burials	Double Depth 1st Burial	2nd Opening DD Burial	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
Year										
2018	7	0	0	0	2	0	5	0	0	14
2019	6	0	0	0	3	0	6	0	0	15
2020	6	0	0	0	3	0	2	0	0	11
2021	8	0	0	0	2	0	6	0	0	16
2022	2	0	0	0	7	0	1	0	2	12
2023	4	0	1	1	2	0	3	0	0	10
2024	4	3	3	3	0	0	2	0	1	13
2025	4	3	3	3	1	1	2	0	0	14

NORTH		Single Casket Burials	Double Depth 1st Burial	2nd Opening DD Burial	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
Year										
2018	11	0	0	0	0	0	0	1	0	12
2019	10	0	0	0	0	0	1	0	0	11
2020	9	0	0	0	0	0	3	0	0	12
2021	10	0	0	0	0	0	5	0	0	15
2022	9	0	0	0	0	0	4	1	0	14
2023	10	0	3	3	0	0	1	0	0	14
2024	1	6	0	0	0	0	1	0	0	8
2025	6	2	3	3	0	0	0	0	0	11

TOTAL BOTH		Single Casket Burials	Double Depth 1st Burial (count started 2023)	2nd Opening DD Burial (count started 2023)	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
Year										
2018	18	0	0	0	2	0	5	1	0	26
2019	16	0	0	0	3	0	7	0	0	26
2020	15	0	0	0	3	0	5	0	0	23
2021	18	0	0	0	2	0	11	0	0	31
2022	11	0	0	0	7	0	5	1	2	26
2023	14	0	4	4	2	0	4	0	0	24
2024	5	9	3	3	0	0	3	0	1	21
2025	10	5	6	6	1	1	2	0	0	25

Total # includes 2 disinterments 24 interments

TULARE PUBLIC CEMETERY DISTRICT
May 2018-2025 Interments and Entombments

KERN		Double Depth 1st Burial		2nd Opening DD Burial	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
Year	Single Casket Burials									
2018	12	0		0	0	0	3	1	0	16
2019	5	0		0	2	0	6	0	0	13
2020	7	0		0	1	0	4	0	0	12
2021	10	0		0	3	0	5	0	0	18
2022	11	0		0	0	0	4	0	0	15
2023	2	0		3	6	0	5	0	0	16
2024	1	5		2	0	0	5	0	0	13
2025	3	1		1	1	0	6	0	0	12

NORTH		Double Depth 1st Burial		2nd Opening DD Burial	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
Year	Single Casket Burials									
2018	12	0		0	0	0	0	0	0	12
2019	7	0		0	0	0	1	0	0	8
2020	9	0		0	0	0	1	0	0	10
2021	9	0		0	0	0	2	0	0	11
2022	12	0		0	0	0	3	0	0	15
2023	8	0		2	0	0	3	0	0	13
2024	3	3		3	0	0	5	0	0	14
2025	2	6		5	0	0	8	0	0	21

TOTAL BOTH		Double Depth 1st Burial (count started 2023)		2nd Opening DD Burial (count started 2023)	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
Year	Single Casket Burials									
2018	24	0		0	0	0	3	1	0	28
2019	12	0		0	2	0	7	0	0	21
2020	16	0		0	1	0	5	0	0	22
2021	19	0		0	3	0	7	0	0	29
2022	23	0		0	0	0	7	0	0	30
2023	10	0		5	6	0	8	0	0	29
2024	4	8		5	0	0	10	0	0	27
2025	5	7		6	1	0	14	0	0	33

TULARE PUBLIC CEMETERY DISTRICT
June 2018-2025 Interments and Entombments

KERN		Single Casket Burials	Double Depth 1st Burial	2nd Opening DD Burial	Niches	Cremation In Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
Year										
2018		11	0	0	4	0	7	0	0	22
2019		6	0	0	0	0	2	0	0	8
2020		11	0	0	1	0	3	0	0	15
2021		9	0	0	3	0	10	0	0	22
2022		8	0	0	0	0	2	0	0	10
2023		4	0	2	3	0	4	0	0	13
2024		3	1	3	0	0	1	0	0	8
2025		2	1	1	1	0	2	0	0	7

NORTH		Single Casket Burials	Double Depth 1st Burial	2nd Opening DD Burial	Niches	Cremation In Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
Year										
2018		17	0	0	0	0	0	0	0	17
2019		5	0	0	0	0	2	0	0	7
2020		6	0	0	0	0	2	0	1	9
2021		15	0	0	0	0	4	0	0	19
2022		12	0	0	0	0	0	0	0	12
2023		10	0	1	0	0	3	1	0	15
2024		3	3	2	0	0	4	0	0	12
2025		1	3	0	0	0	6	0	0	10

TOTAL BOTH		Single Casket Burials	Double Depth 1st Burial (count started 2023)	2nd Opening DD Burial (count started 2023)	Niches	Cremation In Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
Year										
2018		28	0	0	4	0	7	0	0	39
2019		11	0	0	0	0	4	0	0	15
2020		17	0	0	1	0	5	0	1	24
2021		24	0	0	3	0	14	0	0	41
2022		20	0	0	0	0	2	0	0	22
2023		14	0	3	3	0	7	1	0	28
2024		6	4	5	0	0	5	0	0	20
2025		3	4	1	1	0	8	0	0	17

TULARE PUBLIC CEMETERY DISTRICT
CALENDAR YEAR TO DATE Totals 2018-2025 Interments & Entombments

KERN									
Year	Single Casket Burials	Double Depth 1st Burial	2nd Opening DD Burial	Niches	Cremation In Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	101	0	0	12	0	59	2	0	174
2019	90	0	0	19	0	52	1	0	162
2020	105	0	0	25	0	52	1	0	183
2021	122	0	0	26	1	67	0	0	216
2022	77	10	9	21	0	35	0	2	154
2023	44	15	23	34	0	48	1	0	165
2024	27	24	25	8	0	45	2	1	132
2025	17	8	13	6	1	24	0	0	69

NORTH									
Year	Single Casket Burials	Double Depth 1st Burial	2nd Opening DD Burial	Niches	Cremation In Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	117	0	0	0	0	5	2	0	124
2019	114	0	0	0	0	19	2	0	135
2020	166	0	0	0	0	23	6	1	196
2021	203	0	0	0	0	39	2	1	245
2022	118	21	9	0	0	23	4	0	175
2023	95	19	26	0	1	26	6	0	173
2024	34	79	22	0	2	44	1	0	182
2025	15	22	14	0	1	23	0	0	75

TOTAL BOTH									
Year	Single Casket Burials	Double Depth 1st Burial (count started 2023)	2nd Opening DD Burial (count started 2023)	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	218	0	0	12	0	64	4	0	298
2019	204	0	0	19	0	71	3	0	297
2020	271	0	0	25	0	75	7	1	379
2021	325	0	0	26	1	106	2	1	461
2022	195	31	18	21	0	58	4	2	329
2023	139	34	49	34	1	74	7	0	338
2024	61	103	47	8	2	89	3	1	314
2025	32	30	27	6	2	47	0	0	144

Count until last day of June 2025

TULARE PUBLIC CEMETERY DISTRICT

FISCAL YEAR Totals 2018-2025 Interments and Entombments

KERN									
Year	Body Burials	Double Depth 1st Burial	2nd casket opening	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018-2019	84	0	X	11	0	56	1	0	152
2019-2020	98	0	X	22	0	46	0	0	166
2020-2021	118	X	X	29	0	69	1	0	217
2021-2022	99		X	22	1	49	0	2	173
2022-2023	64		15	32	0	41	1	0	153
2023-2024	38	21	23	17	0	37	0	1	137
2024-2025	26	18	23	9	1	52	2	0	131

NORTH									
Year	Body Burials	Double Depth 1st Burial	2nd casket opening	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018-2019	98	0	X	0	0	12	0	0	110
2019-2020	131	0	X	0	0	19	3	1	154
2020-2021	196	0	X	0	0	38	7	1	242
2021-2022	149		X	0	0	28	2	0	179
2022-2023	129		14	0	0	24	4	0	171
2023-2024	57	47	18	0	2	37	4	0	165
2024-2025	30	64	30	0	3	35	1	0	163

TOTAL BOTH									
Year	Casket Burials	Double Depth 1st Burial (count started 2023)	2nd Opening Casket (count started 2023)	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
	2018-2019	182	0	X	11	0	68	1	0
2019-2020	229	0	X	22	0	65	3	1	320
2020-2021	314	0	X	29	0	107	8	1	459
2021-2022	248		X	22	1	77	2	2	352
2022-2023	193		29	32	0	65	5	0	324
2023-2024	95	68	41	17	2	74	4	1	302
2024-2025	56	82	53	9	4	87	3	0	294

Count until last day of June 2025