Tulare Public Cemetery District

This is an Endowment Care Interment

REGULAR BOARD MEETING AGENDA

Tulare Public Cemetery – Front Office Lobby
900 E. Kern Avenue – Tulare, CA

Date: Thursday April 24, 2025
Time: 5:30p.m.

Public Information about Meetings:
Regular Board Meetings are normally held on the 4th Thursday of the Month and are subject to cancellation. Additional meetings may be called as needed. Documents related to items on the agenda are accessible on District's website at www.tularecemetery.net and available for viewing in a single binder at the meeting. Maximum Room Capacity up to 19 for members of the public and Exits must be clear at all times.
Public Comments – Any member of the public wishing to address the Board shall first identify himself or herself and shall be limited to three(3) minutes (six (6) minutes if a language interpreter is used) unless extended by the chairperson.

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **PLEDGE OF ALLEGIANCE**
4. **MOMENT OF SILENCE IN MEMORY OF THOSE WHO HAVE PASSED**
5. **RECOGNITION OF VISITORS**
6. **PUBLIC COMMENTS (three (3) minutes per person)**
7. **TRUSTEE COMMENTS (three (3) minutes per person)**
8. **OPEN SESSION - AUDIT REPORTS, ITEMS OF INTEREST & GENERAL BUSINESS:**

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

   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

   8.5- Consider increases of fees for various burial services effective May 1, 2025
   8.6- Cemetery Canopies
   8.7- Approve Recommended Level of Effort Letter for Concept Design at Kern and North Cemeteries
   8.8 -Approval of Two Resolutions for Purchase of Battery Powered Equipment
   8.9- Report on attendance at the recent California Association Public Cemetery conference
9. **DISTRICT MANAGER'S REPORT**
10. **FUTURE AGENDA ITEMS REQUEST**
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).
12. **OPEN SESSION FROM CLOSED SESSION:**

    12.1- Announcement Out (if any)
13. **ADJOURNMENT**

OPEN SESSION AGENDA ITEMS
NOTICE TO THE PUBLIC

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

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

RULES OF DECORUM

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

ADDRESSING THE CEMETERY BOARD

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

TRUSTEE CONDUCT

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

Tulare Public Cemetery District
Regular Board Meeting Minutes
Thursday, February 27 2025

A REGULAR BOARD MEETING WAS HELD ON THURSDAY, FEBRUARY 27, 2025 AT 5:30 PM, IN THE CONFERENCE ROOM, LOCATED AT 900 EAST KERN AVENUE, TULARE, CA.

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

BOARD MEMBERS ABSENT:
Trustee, Michele Lima

STAFF PRESENT:
District Manager, Clara Bernardo

1. CALL TO ORDER:
The Regular Board Meeting was called to order at 5:31 pm by Chairman Steve Presant

2. ROLL CALL:
Steve, Charlie, Trish and Xavier

3. PLEDGE OF ALLEGIANCE:
Secretary, Trish led the Pledge of Allegiance

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

5. RECONGNITION OF VISITORS:
18 visitors

6. PUBLIC COMMENTS:
9 public comment

7. TRUSTEE COMMENTS:
2 Trustee comments

8. OPEN SESSION- AUDIT REPORTS, ITEMS OF INTEREST & GENERAL BUSINESS:
(All items are subject for discussion and possible action by the Board.)

8.5- Gopher report:

8.5a- Caddyshack Rodent Service presentation and bids
Brain Silveira gave presentation on the rodent services the business provides. No action taken

8.7- Public Meeting to consider increases of fees for various burial services effective March 1, 2025:
Tabled

8.1- Approval of minutes for Regular Board Meeting January 23, 2025:
Xavier motion, Charlie second to approve minutes of January 23, 2025. Vote 4/0 motion passes

8.2- Audit Meeting:

8.2a- Review Audit Committee Report
Steve grave update

8.2b- Audit minutes of January 15, 2025:
The Audit Committee approved the minutes for January 15, 2025

8.3- December 2024 financials:
Charlie motions, Trish seconds to approve December 2024 financials. Vote 3/1 Xavier nay motion passes

8.4- Tree Issues at Kern:

8.4a- Sanchez Brothers tree bids:
Xavier motions, Charlie seconds to approve to remove the tree with the fungus and create a resolution to transfer $1,850.00 out of the endowment fund. Vote 4/0 motion passes

8.6- Memorial Tree request for Keegan Tripp:
Removed

8.8- Correction on Manager's Contract:
Charlie motion, Trish seconds to correct the District Manager's contract as written. Vote 3/1 Xavier abstain motion passes

8.9- Creation/Change of Committees:
Tabled

9.- DISTRICT MANGER'S REPORT:

9a- the grounds have been aerated and seeded with top soil
9b- Start watering the grounds on March 1st
9c- Sprinklers are fixed
9d- 7 full time employees and 2 part time employees that work at the city
9e- The office doors are open

10- FUTURE AGENDA ITEMS REQUEST:

10a- Public Meeting to consider increases of fees for various burial services
10b- Create a resolution for $1000.00

11- ADJOURNMENT:
Chairman Presant adjourned the meeting at 8:13 pm.

Respectfully Submitted,

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Board Secretary

Tulare Public Cemetery District
Special Board Meeting Minutes
Friday, March 7, 2025

A SPECIAL BOARD MEETING WAS HELD ON FRIDAY, MARCH 7, 2025 AT 6:00 PM, IN THE CONFERENCE ROOM LOCATED AT 900 E. KERN AVENUE, TULARE, CA.

BOARD MEMBERS PRESENT: Chairman Stephen Presant (Steve), Vice Chairman Carlos Ramos (Charlie), Secretary Patricia Hitlin (Trish)

BOARD MEMBERS ABSENT: Trustees, Michele Lima and Xavier Avila

STAFF PRESENT: District Manager Clara Bernardo

1. CALL TO ORDER:
The Special Board Meeting was called to order at pm by Chairman Stephen Presant

2. ROLL CALL:
Steve, Charlie, Trish

3. PUBLIC COMMENTS (three (3) minutes per person:
4 public comments

Xavier arrived at 6:16 pm

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

5. Review of proposed plots designs and landscaping ideas at Oleander Lane:
Discussion no action. Board will bring it back to future meeting

6. Bench Policy:
Up for review and discussion. Board will bring it back to future meeting

7. Presentation regarding Burial Rights and Assignment Designation for Kern Cemetery Section H Graves 1323 and 1324:
Anna Limon and Virginia Medina gave presentation on Section H Graves 1323 and 1324

Chairman Steve Presant adjourned to closed session at 8:08 pm

8. CLOSED SESSION: CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION (Gov. Code section 54956.9(d)(2).): 1 Matter.

Board returned to opened session at 9:12 pm

9. OPEN SESSION FROM CLOSED SESSION:
9.1- Announcement Out (if any)
Counsel, Brian Hughes made presentation of closed meeting. Anna Limon and Virginia Medina will make a decision and followed up with counsel Brian Hughes

10. ADJOURNMENT:
Chairman, Stephen Presant adjourned meeting at 9:27 pm

Respectfully Submitted,

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Board Secretary

Tulare Public Cemetery District
Regular Board Meeting Minutes
Thursday, March 27, 2025

A REGULAR BOARD MEETING WAS HELD ON THURSDAY, MARCH 27, 2025 AT 5:30 PM, IN THE CONFERENCE ROOM, 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 5:33 pm by Chairman Steve Presant

2. ROLL CALL:
Steve, Charlie, Trish, Michele and Xavier

3. PLEDGE OF ALLEGIANCE:
Vice Chairman, Charlie led the Pledge of Allegiance

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

5. RECONGNITION OF VISITORS:
20 visitors

6. PUBLIC COMMENTS:
11 public comments

7. TRUSTEE COMMENTS:
4 Trustee comments

8. OPEN SESSION- AUDIT REPORTS, ITEMS OF INTEREST & GENERAL BUSINESS:
(All items are subject for discussion and possible action by the Board.)

Chairman Steve called for recess at 6:17 pm due to disruption
Board returned from recess at 6:25 pm

Charlie motions, Michele seconds to table all open sessions items and go straight to closed session. Vote 4-1 Xavier nay, motion passes

Chairman Steve adjourned to closed session at 6:31 pm

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

8.2- Discussion on Development Impact Fees:
Tabled

8.3- Rosenberg Rules of Order Approval:
Tabled

8.4- Audit Meeting:

8.4a- Review Audit Committee Report
Tabled

8.4b- Audit Minutes
Tabled

8.5- January and February Financials for 2025:
Tabled

8.6- Annual Audit Report:
Tabled

8.7- Correction of Resolution to Transfer Money for Tulare County:
Tabled

8.8- Proposed Letter of Engagement by an Accounting Firm:
Tabled

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

9.- DISTRICT MANGER'S REPORT:
Tabled

10- FUTURE AGENDA ITEMS REQUEST:
Tabled

11- CLOSED SESSION:

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

11.2b- CONFERENCE WITH REAL PROPERTY NEGOTIATORS (Gov. Code section 54956.8.) Property: North J St Cemetery; Agency Negotiator: Steve Present; Negotiating Parties: City of Tulare; Under Negotiation: Terms of Sale

Board returned from to open session at 7:07 pm

12. OPEN SESSION FROM CLOSED SESSION:

12.1a- Announcement Out (if any)
Board had nothing to report out

ADJOURNMENT:
Chairman Presant adjourned the meeting at 7:08 pm.

Respectfully Submitted,

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Board Secretary

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	14	12	16	6	0	37	2	0	87

	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	21	50	20	0	2	13	1	0	107

	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	262
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	35	62	36	6	2	50	3	0	194

Count until last day of February 2025

TULARE PUBLIC CEMETERY DISTRICT

January 2018-2025 Interments and 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	9	0	0	1	0	4	1	0	15
2019	11	0	0	0	0	6	0	0	17
2020	14	0	0	0	0	5	0	0	19
2021	14	0	0	4	0	7	0	0	25
2022	6	5	3	1	0	5	0	0	20
2023	9	0	2	5	0	4	0	0	20
2024	4	1	2	2	0	4	0	0	13
2025	3	0	5	3	0	3	0	0	14

	NORTH								
Year	Single Casket Burials	Double Depth 1st Burial	2nd Opening DD Burial	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	11	0	0	0	0	0	1	0	12
2019	7	0	0	0	0	2	0	0	9
2020	19	0	0	0	0	1	0	0	20
2021	23	0	0	0	0	4	1	1	29
2022	8	6	3	0	0	1	0	0	18
2023	14	0	3	0	0	2	0	0	19
2024	6	9	1	0	1	7	0	0	24
2025	4	6	2	0	0	0	0	0	12

	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	20	0	0	1	0	4	2	0	27
2019	18	0	0	0	0	8	0	0	26
2020	33	0	0	0	0	6	0	0	39
2021	37	0	0	4	0	11	1	1	54
2022	14	11	6	1	0	6	0	0	38
2023	23	0	5	5	0	6	0	0	39
2024	10	10	3	2	1	11	0	0	37
2025	7	6	7	3	0	3	0	0	26

TULARE PUBLIC CEMETERY DISTRICT

February 2018-2025 Interments and 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	8	0	0	0	0	6	0	0	14
2019	8	0	0	1	0	5	1	0	15
2020	7	0	0	1	0	5	0	0	13
2021	13	0	0	2	0	4	0	0	19
2022	3	2	2	1	0	3	0	0	11
2023	2	0	2	3	0	8	0	0	15
2024	3	3	3	2	0	4	0	0	15
2025	2	2	1	0	0	6	0	0	11

	NORTH								
Year	Single Casket Burials	Double Depth 1st Burial	2nd Opening DD Burial	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	10	0	0	0	0	1	0	0	11
2019	6	0	0	0	0	3	0	0	9
2020	13	0	0	0	0	1	0	0	14
2021	26	0	0	0	0	6	0	0	32
2022	3	10	4	0	0	2	1	0	20
2023	11	0	2	0	0	1	0	0	14
2024	2	9	0	0	0	2	0	0	13
2025	2	2	2	0	0	1	0	0	7

	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	18	0	0	0	0	7	0	0	25
2019	14	0	0	1	0	8	1	0	24
2020	20	0	0	1	0	6	0	0	27
2021	39	0	0	2	0	10	0	0	51
2022	6	12	6	1	0	5	1	0	31
2023	13	0	4	3	0	9	0	0	29
2024	5	12	3	2	0	6	0	0	28
2025	4	4	3	0	0	7	0	0	18

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

		Jan 31, 25
ASSETS		
Current Assets		
Checking/Savings		
00 · Clearing Acct.		822.96
10100 · Petty Cash		500.00
10150 · Bank of The Sierra - CHK ACCT		153,467.51
10500 · Cash in Treasury (772)		263,337.81
10600 · Endowment - Reserved (773)		
1620 · Edowment Care 1620	316,017.92	
10600 · Endowment - Reserved (773) - Other	1,797,124.28	
Total 10600 · Endowment - Reserved (773)		2,113,142.20
10700 · Cash in Expansion Account (807)		225,931.01
10900 · Endowment - Unreserved (817)		297,495.68
10950 · Pre-Need Payment Plan (886)		257,351.88
Total Checking/Savings		3,312,049.05
Accounts Receivable		
11010 · Receivable - Pre-Need Pmt Plan		149,981.50
11020 · Other Accounts Receivable		826.44
Total Accounts Receivable		150,807.94
Other Current Assets		
11300 · Prepaid Expense		
11320 · Prepaid Workers Compensation	16,441.25	
11330 · Prepaid Liability Insurance	22,305.44	
11340 · Prepaid Property Insurance	2,344.19	
Total 11300 · Prepaid Expense		41,090.88
12001 · Undeposited Funds		4,035.18
12101 · Inventory Asset		28,353.24
Total Other Current Assets		73,479.30
Total Current Assets		3,536,336.29
TOTAL ASSETS		**3,536,336.29**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 · Accounts Payable		108,510.77
Total Accounts Payable		108,510.77
Other Current Liabilities		
25600 · PTO Accruals		5,849.85
25500 · Sales Tax Payable		3,291.38
Total Other Current Liabilities		9,141.23
Total Current Liabilities		117,652.00
Total Liabilities		117,652.00

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

	Jan 31, 25
Equity	
30000 · Fund Balance	2,799,148.20
31100 · Retain Earnings	437,394.81
Net Income	182,141.28
Total Equity	3,418,684.29
TOTAL LIABILITIES & EQUITY	**3,536,336.29**

Tulare Public Cemetery District
Profit & Loss Budget Performance
January 2025

	Jan 25	Budget	Jul '24 - Jan ...	YTD Budget	Annual Bud...
Ordinary Income/Expense					
Income					
3999 · Total Beginning Cash Available	0		0	0	0
4000 · County Taxes					
4001 · Current Secured	14,835		152,235		
4000 · County Taxes - Other	0	20,833	0	145,833	250,000
Total 4000 · County Taxes	14,835	20,833	152,235	145,833	250,000
4801 · Interest Income - 772	0	583	4,952	4,083	7,000
4801.1 · Transfer from Funds	0	8,333	0	58,333	100,000
5400 · Charges for Current Services					
5400.1 · Grave	21,500		147,115		
5400.2 · Niche	1,304		13,041		
5400.3 · Open and Close	28,800		189,530		
5400.4 · Administration	11,100		69,600		
5400.5 · Vault Installation	5,206		32,705		
5400.6 · Out of District Fee	534		13,239		
5400.7 · Transfer Fees	1,350		2,250		
5400.8 · Payment Plan Contract Fees	784		1,389		
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	519,167	890,000
Total 5400 · Charges for Current Services	70,578	74,167	475,549	519,167	890,000
5450 · Concrete Base Sales	5,600	5,000	35,400	35,000	60,000
5460 · Vault Sales	15,657	12,500	94,275	87,500	150,000
5470 · Vase Sales	0		100		
5805 · Misc. Revenue	140	833	4,201	5,833	10,000
5834 · Restitution	0		0	0	0
5835 · Other Revenue	0	208	0	1,458	2,500
Total Income	106,809	122,459	766,712	857,208	1,469,500
Cost of Goods Sold					
5900 · Concrete Base for Headstones	5,600	5,000	35,400	35,000	60,000
5901 · Vault Costs	7,889	5,833	41,554	40,833	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	53	583	1,000
Total COGS	13,489	10,917	77,007	76,417	131,000
Gross Profit	93,320	111,542	689,704	780,792	1,338,500

Tulare Public Cemetery District
Profit & Loss Budget Performance
January 2025

	Jan 25	Budget	Jul '24 - Jan ...	YTD Budget	Annual Bud...
Expense					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	32,012	44,167	252,707	309,167	530,000
6002 · Overtime	350	1,000	6,836	7,000	12,000
6004 · Health Insurance Benefits	4,904	8,167	36,749	57,167	98,000
6005 · Extra Help	9,120	3,375	88,884	23,625	40,500
6008 · Directors Fees	1,525	563	3,525	3,938	6,750
6011 · Retirement-SD Portion	3,345	3,500	27,485	24,500	42,000
6012 · Social Security and Medicare	2,572	3,708	21,377	25,958	44,500
6015 · Workers Compensation Ins	3,288	3,253	22,595	22,771	39,036
6016 · Unemployment Ins.	1,345	300	1,660	2,100	3,600
6017 · PTO Accrued Payout	1,313	1,250	14,557	8,750	15,000
6018 · Other	0		0	0	0
6000 · Payroll and Employee Benefits - Other	126		126		
Total 6000 · Payroll and Employee Benefits	59,899	69,282	476,500	484,975	831,386
7003 · County Tax Admin Fees					
70031 · Finance Charges / Fees	246		246		
7003 · County Tax Admin Fees - Other	0	483	0	3,383	5,800
Total 7003 · County Tax Admin Fees	246	483	246	3,383	5,800
7004 · Clothing and Personal Supplies					
70042 · PPE - Personal Protective Equip	121		890		
70043 · First Aid Supplies	106		928		
7004 · Clothing and Personal Supplies - Other	0	500	511	3,500	6,000
Total 7004 · Clothing and Personal Supplies	227	500	2,328	3,500	6,000
7005 · Telecommunications					
70051 · Internet	143		860		
70052 · Phone Lines	605		3,008		
70053 · Tablet	25		98		
7005 · Telecommunications - Other	242	958	3,229	6,708	11,500
Total 7005 · Telecommunications	1,015	958	7,195	6,708	11,500
7006 · Vaults and Liners	0	0	0	0	0
7008 · Freight/Delivery Fees	0	42	0	292	500
7009 · Household Supplies	0	42	533	292	500
7010 · Insurance					
70101 · General Liability Insurance	4,461		30,878		
70102 · Property Insurance	469		3,282		
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	36,317	62,258
Total 7010 · Insurance	4,930	5,188	37,608	36,317	62,258

Tulare Public Cemetery District
Profit & Loss Budget Performance
January 2025

	Jan 25	Budget	Jul '24 - Jan ...	YTD Budget	Annual Bud...
7011 · Concrete Base for Headstones	0		0	0	0
7025 · Mileage Reimbursement Expense	0	100	1,103	700	1,200
7030 · Maintenance and Repairs					
70200 · Repair & Main. - KERN Equipment	5,550		14,953		
70201 · Equipment & Supplies for Servic	0		7,463		
70203 · Diesel KERN for Equipment	0		2,441		
70204 · Unleaded - KERN Fuel for Equip	0		2,194		
70205 · Unleaded - North Fuel Equip	0		467		
70206 · Repair & Main. -North Equipment	774		3,745		
70207 · Diesel NORTH for Equipment	0		1,242		
70209 · Sprinkler NORTH Repairs/Supply	0		108		
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		750		
70301 · Safety Supplies & Compliance	0		531		
70305 · Repair & Main. - Headstones/Con	0		5,400		
70307 · Repair & Maint.-Outside North	0		1,449		
70308 · Weed Control Spray for Grounds	919		8,115		
70309 · Sprinkler KERN Repairs/Supplies	15		20,553		
70310 · Grounds Tools for Maintenance	124		226		
70311 · Landscaping -flowers grass tree	0		2,597		
70400 · Repair & Main. - Building Kern	0		214		
70401 · Pest Control	100		2,846		
7030 · Maintenance and Repairs - Other	12,398	13,333	22,771	93,333	160,000
Total 7030 · Maintenance and Repairs	19,880	13,333	113,822	93,333	160,000
7036 · Office Supplies and Expense					
61000 · Copier/Equipment Lease	0		2,403		
61001 · Water / Breakroom Supplies	0		1,042		
62000 · Office Supplies	602		3,631		
63000 · Computer Repairs and Expense	0		824		
65000 · Software Programs/ Website	1,350		9,450		
7036 · Office Supplies and Expense - Other	236	3,750	4,040	26,250	45,000
Total 7036 · Office Supplies and Expense	2,188	3,750	21,390	26,250	45,000
7037 · Marketing	0		292	0	0
7039 · Miscellaneous					
7039-1 · Misc Events	0		1,827		
7039 · Miscellaneous - Other	0	188	660	1,316	2,256
Total 7039 · Miscellaneous	0	188	2,487	1,316	2,256
7040 · Bank Fees	60		345		

Tulare Public Cemetery District
Profit & Loss Budget Performance
January 2025

	Jan 25	Budget	Jul '24 - Jan ...	YTD Budget	Annual Bud...
7043 · Professional Fees					
63500 · County Admin Fees	0		2,348		
68100 · Accounting	2,356		12,308		
68200 · Auditing	18,102		18,102		
68201 · Employment - Background/Drug Sc	171		592		
68300 · Legal	4,970		17,212		
7043 · Professional Fees - Other	500	3,333	500	23,333	40,000
Total 7043 · Professional Fees	26,099	3,333	51,062	23,333	40,000
7045 · Security					
70451 · Alarm Service	1,104		6,356		
7406 · SECURITY NORTH	1,045		5,513		
7045 · Security - Other	0	1,250	11,722	8,750	15,000
Total 7045 · Security	2,149	1,250	23,591	8,750	15,000
7059 · Publications and Legal Notices					
70591 · Membership Dues	300		4,917		
7059 · Publications and Legal Notices - Other	205	417	205	2,917	5,000
Total 7059 · Publications and Legal Notices	505	417	5,122	2,917	5,000
7073 · Training / Education	0	417	5,224	2,917	5,000
7074 · Transportation and Travel	0	333	2,173	2,333	4,000
7081 · Utilties					
77100 · SCE KERN ELECTRIC	402		5,728		
77101 · SCE ELECTRIC NORTH	448		8,767		
77200 · SO Cal Gas	252		564		
77300 · Water, Sewer	602		20,571		
779001 · Waste Disposal North	341		6,813		
79000 · Waste Disposal Kern	-122		5,052		
7081 · Utilties - Other	0	5,417	0	37,917	65,000
Total 7081 · Utilties	1,923	5,417	47,495	37,917	65,000
7090 · Vehicle Expense	0	8	0	58	100
7425 · Taxes	3,160	667	3,160	4,667	8,000
8001 · Graves Repurchase	0	1,667	18,228	11,667	20,000
8002 · Niches	0		0	0	0
8100 · Building and Improvements	0		4,977	0	0
8300 · Equipment					
8302 · Grounds NORTH Equipment	0		974		
8301 · Grounds KERN Equipment	0		375		
8300 · Equipment - Other	0	4,167	0	29,167	50,000
Total 8300 · Equipment	0	4,167	1,349	29,167	50,000

Tulare Public Cemetery District
Profit & Loss Budget Performance
January 2025

	Jan 25	Budget	Jul '24 - Jan ...	YTD Budget	Annual Bud...
7432 · Appropriation for Contingencies	0		0	0	0
Total Expense	122,281	111,542	826,231	780,792	1,338,500
Net Ordinary Income	-28,961	0	-136,527	0	0
Other Income/Expense					
Other Income					
9100 · Endowment - 773					
9101 · Endowment Revenue -Current Serv	12,948	10,833	87,041	75,833	130,000
9102 · Interest Income - Endowment 773	0	7,417	37,444	51,917	89,000
Total 9100 · Endowment - 773	12,948	18,250	124,485	127,750	219,000
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	14,155	1,667	22,733	11,667	20,000
9203 · Interest Income - 807	0	783	3,830	5,483	9,400
9204 · Current Services Admin (807)	0		0	0	0
Total 9200 · Fund for Future Expansion - 807	14,155	2,450	26,563	17,150	29,400
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	833	4,215	5,833	10,000
Total 9300 · Unreserved Funds - 817	0	833	4,215	5,833	10,000
9400 · Pre Need - 886					
5400.1P · Pre-Need Grave	13,000		41,130		
5400.2P · Niche	0		2,609		
5400.3P · Open and Close	19,900		61,900		
5400.4P · Administration	3,300		8,700		
5400.5P · Vault Installation	3,419		10,212		
5400.6P · PreNeed Vault Sales	7,966		23,362		
5400.7P · PreNeed Endowment	4,037		10,711		
5400.8P · Payment Plan Contracts	0		1,205		
9401 · Interest Income - 886	0	833	3,576	5,833	10,000
9400 · Pre Need - 886 - Other	0	16,667	0	116,667	200,000
Total 9400 · Pre Need - 886	51,622	17,500	163,404	122,500	210,000
9900 · Other Income					
9901 · CD Interest	0	500	0	3,500	6,000
Total 9900 · Other Income	0	500	0	3,500	6,000
Total Other Income	78,725	39,533	318,668	276,733	474,400
Net Other Income	78,725	39,533	318,668	276,733	474,400
Net Income	**49,764**	**39,534**	**182,141**	**276,733**	**474,400**

Tulare Public Cemetery District
Reconciliation Summary
10500 · Cash in Treasury (772), Period Ending 01/31/2025

	Jan 31, 25
Beginning Balance	388,722.45
Cleared Transactions	
Checks and Payments - 2 items	-170,000.00
Deposits and Credits - 26 items	44,615.36
Total Cleared Transactions	-125,384.64
Cleared Balance	**263,337.81**
Register Balance as of 01/31/2025	**263,337.81**

Tulare Public Cemetery District
Reconciliation Detail
10500 · Cash in Treasury (772), Period Ending 01/31/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							**388,722.45**
Cleared Transactions							
Checks and Payments - 2 items							
	Invoice	12/18/2024	pvq15098	TULARE COUNTY PVQ	√	-70,000.00	-70,000.00
	Invoice	01/15/2025	pvq15099	TULARE COUNTY PVQ	√	-100,000.00	-170,000.00
Total Checks and Payments						-170,000.00	-170,000.00
Deposits and Credits - 26 items							
	Deposit	01/03/2025	EFT	Tax Apportionment	√	0.07	0.07
	Deposit	01/03/2025	EFT	Tax Apportionment	√	0.13	0.20
	Deposit	01/03/2025	EFT	Tax Apportionment	√	1.70	1.90
	Deposit	01/03/2025	EFT	Tax Apportionment	√	3.46	5.36
	Deposit	01/03/2025	EFT	Tax Apportionment	√	6.86	12.22
	Deposit	01/03/2025	EFT	Tax Apportionment	√	8.70	20.92
	Deposit	01/03/2025	EFT	Tax Apportionment	√	8.77	29.69
	Deposit	01/03/2025	EFT	Tax Apportionment	√	16.48	46.17
	Deposit	01/03/2025	EFT	Tax Apportionment	√	19.86	66.03
	Deposit	01/03/2025	EFT	Tax Apportionment	√	28.97	95.00
	Deposit	01/03/2025	EFT	Tax Apportionment	√	71.36	166.36
	Deposit	01/03/2025	EFT	Tax Apportionment	√	81.04	247.40
	Deposit	01/03/2025	EFT	Tax Apportionment	√	153.70	401.10
	Deposit	01/03/2025	EFT	Tax Apportionment	√	162.63	563.73
	Transfer	01/03/2025			√	300.00	863.73
	Deposit	01/03/2025	EFT	Tax Apportionment	√	711.54	1,575.27
	Transfer	01/03/2025			√	1,466.36	3,041.63
	Deposit	01/03/2025	EFT	Tax Apportionment	√	2,021.79	5,063.42
	Deposit	01/03/2025	EFT	Tax Apportionment	√	2,447.62	7,511.04
	Transfer	01/03/2025			√	6,704.70	14,215.74
	Deposit	01/03/2025	EFT	Tax Apportionment	√	8,516.37	22,732.11
	Transfer	01/03/2025			√	14,155.00	36,887.11
	Deposit	01/06/2025	EFT	Tax Apportionment	√	574.12	37,461.23
	Transfer	01/08/2025			√	54.13	37,515.36
	Transfer	01/21/2025			√	3,700.00	41,215.36
	Transfer	01/28/2025			√	3,400.00	44,615.36
Total Deposits and Credits						44,615.36	44,615.36
Total Cleared Transactions						-125,384.64	-125,384.64
Cleared Balance						-125,384.64	263,337.81
Register Balance as of 01/31/2025						**-125,384.64**	**263,337.81**

Tulare Public Cemetery District
Reconciliation Summary
10600 · Endowment - Reserved (773), Period Ending 01/31/2025

	Jan 31, 25
Beginning Balance	2,110,012.20
Cleared Transactions	
	3,130.00
Total Cleared Transactions	3,130.00
Cleared Balance	**2,113,142.20**
Register Balance as of 01/31/202	2,113,142.20
Ending Balance	**2,113,142.20**

Tulare Public Cemetery District
Reconciliation Detail
10600 · Endowment - Reserved (773), Period Ending 01/31/2025

	Type	Date	Clr	Amount	Balance
Beginning Balance					**2,110,012.20**
Cleared Transactions					
Deposits and Credits - 4 items					
	Transfer	01/03/2025	√	172.00	172.00
	Transfer	01/03/2025	√	600.00	772.00
	Transfer	01/21/2025	√	1,179.00	1,951.00
	Transfer	01/26/2025	√	1,179.00	3,130.00
Total Deposits and Credits				3,130.00	3,130.00
Total Cleared Transactions				3,130.00	3,130.00
Cleared Balance				3,130.00	2,113,142.20
Register Balance as of 01/31/2025				3,130.00	2,113,142.20
Ending Balance				**3,130.00**	**2,113,142.20**

Tulare Public Cemetery District
Reconciliation Summary
10700 · Cash in Expansion Account (807), Period Ending 01/31/2025

	Jan 31, 25
Beginning Balance	224,431.01
Cleared Transactions	
	1,500.00
Total Cleared Transactions	1,500.00
Cleared Balance	**225,931.01**
Register Balance as of 01/31/20	225,931.01
Ending Balance	**225,931.01**

Tulare Public Cemetery District
Reconciliation Detail
10700 · Cash in Expansion Account (807), Period Ending 01/31/2025

	Type	Date	Clr	Amount	Balance
Beginning Balance					**224,431.01**
Cleared Transactions					
		01/24/2025	√	1,500.00	1,500.00
				1,500.00	1,500.00
Total Cleared Transactions				1,500.00	1,500.00
Cleared Balance				1,500.00	225,931.01
Register Balance as of 01/31/2025				1,500.00	225,931.01
Ending Balance				**1,500.00**	**225,931.01**

Tulare Public Cemetery District
Reconciliation Summary
10900 · Endowment - Unreserved (817), Period Ending 01/31/2025

	Jan 31, 25
Beginning Balance	297,495.68
Cleared Balance	297,495.68
Register Balance as of 01/31/2025	297,495.68
Ending Balance	**297,495.68**

Tulare Public Cemetery District
Reconciliation Detail
10900 · Endowment - Unreserved (817), Period Ending 01/31/2025

	Type	Date	Clr	Amount	Balance
Beginning Balance					**297,495.68**
Cleared Balance					297,495.68
Register Balance as of 01/31/2025					297,495.68
Ending Balance					**297,495.68**

Tulare Public Cemetery District
Reconciliation Summary
10950 · Pre-Need Payment Plan (886), Period Ending 01/31/2025

	Jan 31, 25
Beginning Balance	224,967.53
Cleared Transactions	
Deposits and Credits - 13 items	31,552.54
Total Cleared Transactions	31,552.54
Cleared Balance	**256,520.07**
Uncleared Transactions	
Deposits and Credits - 2 items	831.81
Total Uncleared Transactions	831.81
Register Balance as of 01/31/2025	**257,351.88**

Tulare Public Cemetery District
Reconciliation Detail
10950 · Pre-Need Payment Plan (886), Period Ending 01/31/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							**224,967.53**
Cleared Transactions							
Deposits and Credits - 13 items							
	Transfer	01/02/2025			√	3,224.70	3,224.70
	Transfer	01/06/2025			√	70.68	3,295.38
	Transfer	01/06/2025			√	2,246.19	5,541.57
	Transfer	01/08/2025			√	151.37	5,692.94
	Transfer	01/17/2025			√	200.00	5,892.94
	Transfer	01/17/2025			√	1,537.52	7,430.46
	Transfer	01/17/2025			√	2,000.00	9,430.46
	Transfer	01/17/2025			√	2,380.15	11,810.61
	Transfer	01/21/2025			√	8,852.00	20,662.61
	Transfer	01/24/2025			√	300.00	20,962.61
	Transfer	01/24/2025			√	3,513.93	24,476.54
	Transfer	01/28/2025			√	1,784.00	26,260.54
	Transfer	01/28/2025			√	5,292.00	31,552.54
Total Deposits and Credits						31,552.54	31,552.54
Total Cleared Transactions						31,552.54	31,552.54
Cleared Balance						31,552.54	256,520.07
Uncleared Transactions							
Deposits and Credits - 2 items							
	Transfer	01/31/2025				300.00	300.00
	Transfer	01/31/2025				531.81	831.81
Total Deposits and Credits						831.81	831.81
Total Uncleared Transactions						831.81	831.81
Register Balance as of 01/31/2025						32,384.35	257,351.88

Tulare Public Cemetery District
Balance Sheet
As of February 28, 2025

		Feb 28, 25
ASSETS		
Current Assets		
Checking/Savings		
00 · Clearing Acct.		23,113.97
10100 · Petty Cash		500.00
10150 · Bank of The Sierra - CHK ACCT		114,205.05
10500 · Cash in Treasury (772)		151,405.66
10600 · Endowment - Reserved (773)		
1620 · Edowment Care 1620	316,017.92	
10600 · Endowment - Reserved (773) - Other	1,803,985.28	
Total 10600 · Endowment - Reserved (773)		2,120,003.20
10700 · Cash in Expansion Account (807)		225,931.01
10900 · Endowment - Unreserved (817)		347,495.68
10950 · Pre-Need Payment Plan (886)		267,667.55
Total Checking/Savings		3,250,322.12
Accounts Receivable		
11010 · Receivable - Pre-Need Pmt Plan		146,182.08
11020 · Other Accounts Receivable		826.44
Total Accounts Receivable		147,008.52
Other Current Assets		
11300 · Prepaid Expense		
11320 · Prepaid Workers Compensation	13,153.00	
11330 · Prepaid Liability Insurance	17,844.36	
11340 · Prepaid Property Insurance	1,875.36	
Total 11300 · Prepaid Expense		32,872.72
12001 · Undeposited Funds		5,615.18
12101 · Inventory Asset		25,410.31
Total Other Current Assets		63,898.21
Total Current Assets		3,461,228.85
TOTAL ASSETS		**3,461,228.85**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 · Accounts Payable		74,006.96
Total Accounts Payable		74,006.96
Other Current Liabilities		
25600 · PTO Accruals		6,036.51
25500 · Sales Tax Payable		4,000.11
Total Other Current Liabilities		10,036.62
Total Current Liabilities		84,043.58
Total Liabilities		84,043.58

This amount should Be $251,405.66

This amount should Be $247,495.68

County made error in Deposit of Resolution Funds Rev. See attached NOTES.

Tulare Public Cemetery District
Balance Sheet
As of February 28, 2025

	Feb 28, 25
Equity	
30000 · Fund Balance	2,799,148.20
31100 · Retain Earnings	437,394.81
Net Income	140,642.26
Total Equity	3,377,185.27
TOTAL LIABILITIES & EQUITY	**3,461,228.85**

Tulare Public Cemetery District
Profit & Loss Budget Performance
February 2025

	Feb 25	Budget	Jul '24 - Feb ...	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	166,667	250,000
Total 4000 · County Taxes	0	20,833	152,235	166,667	250,000
4801 · Interest Income - 772	0	583	4,952	4,667	7,000
4801.1 · Transfer from Funds	0	8,333	0	66,667	100,000
5400 · Charges for Current Services					
5400.1 · Grave	5,000		152,115		
5400.2 · Niche	0		13,041		
5400.3 · Open and Close	19,850		209,380		
5400.4 · Administration	7,800		77,400		
5400.5 · Vault Installation	2,734		35,439		
5400.6 · Out of District Fee	2,051		15,289		
5400.7 · Transfer Fees	0		2,250		
5400.8 · Payment Plan Contract Fees	112		1,501		
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	593,333	890,000
Total 5400 · Charges for Current Services	37,547	74,167	513,095	593,333	890,000
5450 · Concrete Base Sales	1,200	5,000	36,600	40,000	60,000
5460 · Vault Sales	8,540	12,500	102,815	100,000	150,000
5470 · Vase Sales	50		150		
5805 · Misc. Revenue	2,126	833	6,327	6,667	10,000
5834 · Restitution	0		0	0	0
5835 · Other Revenue	0	208	0	1,667	2,500
Total Income	49,463	122,458	816,174	979,667	1,469,500
Cost of Goods Sold					
5900 · Concrete Base for Headstones	1,200	5,000	36,600	40,000	60,000
5901 · Vault Costs	4,293	5,833	45,847	46,667	70,000
5905 · Vase Costs	0	0	0	0	0
5908 · Emblem for Urn Costs	0		0	0	0
5915 · Miscellaneous Service Supplies	26	83	79	667	1,000
Total COGS	5,519	10,917	82,526	87,333	131,000
Gross Profit	43,944	111,542	733,648	892,333	1,338,500

Tulare Public Cemetery District
Profit & Loss Budget Performance
February 2025

	Feb 25	Budget	Jul '24 - Feb ...	YTD Budget	Annual Bud...
Expense					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	34,352	44,167	287,058	353,333	530,000
6002 · Overtime	912	1,000	7,749	8,000	12,000
6004 · Health Insurance Benefits	4,877	8,167	41,626	65,333	98,000
6005 · Extra Help	4,027	3,375	92,911	27,000	40,500
6008 · Directors Fees	200	563	3,725	4,500	6,750
6011 · Retirement-SD Portion	4,070	3,500	31,555	28,000	42,000
6012 · Social Security and Medicare	2,777	3,708	24,154	29,667	44,500
6015 · Workers Compensation Ins	3,288	3,253	25,883	26,024	39,036
6016 · Unemployment Ins.	981	300	2,641	2,400	3,600
6017 · PTO Accrued Payout	1,313	1,250	15,870	10,000	15,000
6018 · Other	0		0	0	0
6000 · Payroll and Employee Benefits - Other	341		467		
Total 6000 · Payroll and Employee Benefits	57,139	69,282	533,639	554,257	831,386
7003 · County Tax Admin Fees					
70031 · Finance Charges / Fees	0		246		
7003 · County Tax Admin Fees - Other	0	483	0	3,867	5,800
Total 7003 · County Tax Admin Fees	0	483	246	3,867	5,800
7004 · Clothing and Personal Supplies					
70042 · PPE - Personal Protective Equip	0		890		
70043 · First Aid Supplies	134		1,062		
7004 · Clothing and Personal Supplies - Other	0	500	511	4,000	6,000
Total 7004 · Clothing and Personal Supplies	134	500	2,462	4,000	6,000
7005 · Telecommunications					
70051 · Internet	145		1,005		
70052 · Phone Lines	814		3,823		
70053 · Tablet	24		122		
7005 · Telecommunications - Other	242	958	3,471	7,667	11,500
Total 7005 · Telecommunications	1,225	958	8,421	7,667	11,500
7006 · Vaults and Liners	0	0	0	0	0
7008 · Freight/Delivery Fees	0	42	0	333	500
7009 · Household Supplies	0	42	533	333	500
7010 · Insurance					
70101 · General Liability Insurance	4,461		35,339		
70102 · Property Insurance	469		3,751		
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	41,505	62,258
Total 7010 · Insurance	4,930	5,188	42,538	41,505	62,258

Tulare Public Cemetery District
Profit & Loss Budget Performance
February 2025

	Feb 25	Budget	Jul '24 - Feb ...	YTD Budget	Annual Bud...
7011 · Concrete Base for Headstones	0		0	0	0
7025 · Mileage Reimbursement Expense	144	100	1,247	800	1,200
7030 · Maintenance and Repairs					
70200 · Repair & Main. - KERN Equipment	517		15,470		
70201 · Equipment & Supplies for Servic	1,235		8,698		
70203 · Diesel KERN for Equipment	420		2,860		
70204 · Unleaded - KERN Fuel for Equip	264		2,458		
70205 · Unleaded - North Fuel Equip	0		467		
70206 · Repair & Main. -North Equipment	1,276		5,021		
70207 · Diesel NORTH for Equipment	311		1,553		
70209 · Sprinkler NORTH Repairs/Supply	2,089		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 Maintenan	0		152		
70300 · Repair & Main. - Outside KERN	0		750		
70301 · Safety Supplies & Compliance	0		531		
70305 · Repair & Main. - Headstones/Con	0		5,400		
70307 · Repair & Maint.-Outside North	0		1,449		
70308 · Weed Control Spray for Grounds	363		8,478		
70309 · Sprinkler KERN Repairs/Supplies	3,925		24,478		
70310 · Grounds Tools for Maintenance	0		226		
70311 · Landscaping -flowers grass tree	5,343		7,940		
70400 · Repair & Main. - Building Kern	0		214		
70401 · Pest Control	835		3,681		
7030 · Maintenance and Repairs - Other	2,323	13,333	25,094	106,667	160,000
Total 7030 · Maintenance and Repairs	18,900	13,333	132,722	106,667	160,000
7036 · Office Supplies and Expense					
61000 · Copier/Equipment Lease	1,255		3,658		
61001 · Water / Breakroom Supplies	110		1,152		
62000 · Office Supplies	639		4,270		
63000 · Computer Repairs and Expense	0		824		
65000 · Software Programs/ Website	1,350		10,800		
7036 · Office Supplies and Expense - Other	796	3,750	4,835	30,000	45,000
Total 7036 · Office Supplies and Expense	4,150	3,750	25,540	30,000	45,000
7037 · Marketing	0		292	0	0
7039 · Miscellaneous					
7039-1 · Misc Events	0		1,827		
7039 · Miscellaneous - Other	0	188	660	1,504	2,256
Total 7039 · Miscellaneous	0	188	2,487	1,504	2,256
7040 · Bank Fees	45		390		

Tulare Public Cemetery District
Profit & Loss Budget Performance
February 2025

	Feb 25	Budget	Jul '24 - Feb ...	YTD Budget	Annual Bud...
7043 · Professional Fees					
63500 · County Admin Fees	0		2,348		
68100 · Accounting	871		13,179		
68200 · Auditing	0		18,102		
68201 · Employment - Background/Drug Sc	161		754		
68300 · Legal	10,481		27,694		
7043 · Professional Fees - Other	0	3,333	500	26,667	40,000
Total 7043 · Professional Fees	11,513	3,333	62,576	26,667	40,000
7045 · Security					
70451 · Alarm Service	266		6,622		
7406 · SECURITY NORTH	0		5,513		
7045 · Security - Other	0	1,250	11,722	10,000	15,000
Total 7045 · Security	266	1,250	23,857	10,000	15,000
7059 · Publications and Legal Notices					
70591 · Membership Dues	0		4,917		
7059 · Publications and Legal Notices - Other	2,593	417	2,797	3,333	5,000
Total 7059 · Publications and Legal Notices	2,593	417	7,714	3,333	5,000
7073 · Training / Education	0	417	5,224	3,333	5,000
7074 · Transportation and Travel	0	333	2,173	2,667	4,000
7081 · Utilties					
77100 · SCE KERN ELECTRIC	0		5,728		
77101 · SCE ELECTRIC NORTH	0		8,767		
77200 · SO Cal Gas	237		801		
77300 · Water, Sewer	624		21,195		
779001 · Waste Disposal North	341		7,153		
79000 · Waste Disposal Kern	408		5,461		
7081 · Utilties - Other	0	5,417	0	43,333	65,000
Total 7081 · Utilties	1,610	5,417	49,106	43,333	65,000
7090 · Vehicle Expense	0	8	0	67	100
7425 · Taxes	0	667	3,160	5,333	8,000
8001 · Graves Repurchase	6,000	1,667	24,228	13,333	20,000
8002 · Niches	0		0	0	0
8100 · Building and Improvements	0		4,977	0	0
8300 · Equipment					
8302 · Grounds NORTH Equipment	0		974		
8301 · Grounds KERN Equipment	0		375		
8300 · Equipment - Other	0	4,167	0	33,333	50,000
Total 8300 · Equipment	0	4,167	1,349	33,333	50,000

Tulare Public Cemetery District
Profit & Loss Budget Performance
February 2025

	Feb 25	Budget	Jul '24 - Feb ...	YTD Budget	Annual Bud...
7432 · Appropriation for Contingencies	0		0	0	0
Total Expense	108,650	111,542	934,881	892,333	1,338,500
Net Ordinary Income	-64,706	-0	-201,233	0	0
Other Income/Expense					
Other Income					
9100 · Endowment - 773					
9101 · Endowment Revenue -Current Serv	9,630	10,833	96,671	86,667	130,000
9102 · Interest Income - Endowment 773	0	7,417	37,444	59,333	89,000
Total 9100 · Endowment - 773	9,630	18,250	134,115	146,000	219,000
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	0	1,667	22,733	13,333	20,000
9203 · Interest Income - 807	0	783	3,830	6,267	9,400
9204 · Current Services Admin (807)	0		0	0	0
Total 9200 · Fund for Future Expansion - 807	0	2,450	26,563	19,600	29,400
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	833	4,215	6,667	10,000
Total 9300 · Unreserved Funds - 817	0	833	4,215	6,667	10,000
9400 · Pre Need - 886					
5400.1P · Pre-Need Grave	1,000		42,130		
5400.2P · Niche	0		2,609		
5400.3P · Open and Close	6,300		68,200		
5400.4P · Administration	1,163		9,863		
5400.5P · Vault Installation	789		11,001		
5400.6P · PreNeed Vault Sales	2,732		26,094		
5400.7P · PreNeed Endowment	1,593		12,304		
5400.8P · Payment Plan Contracts	0		1,205		
9401 · Interest Income - 886	0	833	3,576	6,667	10,000
9400 · Pre Need - 886 - Other	0	16,667	0	133,333	200,000
Total 9400 · Pre Need - 886	13,577	17,500	176,981	140,000	210,000
9900 · Other Income					
9901 · CD Interest	0	500	0	4,000	6,000
Total 9900 · Other Income	0	500	0	4,000	6,000
Total Other Income	23,207	39,533	341,875	316,267	474,400
Net Other Income	23,207	39,533	341,875	316,267	474,400
Net Income	**-41,499**	**39,533**	**140,642**	**316,267**	**474,400**

Tulare Public Cemetery District
Reconciliation Summary
10150 · Bank of The Sierra - CHK ACCT, Period Ending 02/28/2025

	Feb 28, 25
Beginning Balance	195,492.53
Cleared Transactions	
Checks and Payments - 89 items	-137,343.05
Deposits and Credits - 14 items	98,062.36
Total Cleared Transactions	-39,280.69
Cleared Balance	**156,211.84**
Uncleared Transactions	
Checks and Payments - 13 items	-42,006.79
Deposits and Credits - 1 item	0.00
Total Uncleared Transactions	-42,006.79
Register Balance as of 02/28/2025	**114,205.05**

Tulare Public Cemetery District

Reconciliation Detail

10150 · Bank of The Sierra - CHK ACCT, Period Ending 02/28/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							**195,492.53**
Cleared Transactions							
Checks and Payments - 89 items							
	Bill Pmt -Check	12/31/2024	4741	LABORMAX STAFFING	√	-3,019.55	-3,019.55
	Bill Pmt -Check	12/31/2024	4760	TULARE COUNTY ROLL-OFF	√	-2,825.20	-5,844.75
	Bill Pmt -Check	12/31/2024	4752	LABORMAX STAFFING	√	-655.82	-6,500.57
	Bill Pmt -Check	12/31/2024	4792	Petty Cash	√	-480.44	-6,981.01
	Bill Pmt -Check	12/31/2024	4761	Valley Industrial Medical Group	√	-95.00	-7,076.01
	Bill Pmt -Check	01/03/2025	4769	Cintas First Aid Safety	√	-85.68	-7,161.69
	Check	01/24/2025	10957	Employee Paycheck	√	-83.74	-7,245.43
	Bill Pmt -Check	01/28/2025	4799	BBK -Best Best & Krieger Attorneys	√	-4,770.41	-12,015.84
	Bill Pmt -Check	01/28/2025	4804	CSDA Calif Special Districts Assoc	√	-4,320.00	-16,335.84
	Bill Pmt -Check	01/28/2025	4801	LABORMAX STAFFING	√	-2,186.10	-18,521.94
	Bill Pmt -Check	01/28/2025	4812	Andy Hinojosa III CPA	√	-1,925.00	-20,446.94
	Bill Pmt -Check	01/28/2025	4807	LABORMAX STAFFING	√	-1,748.88	-22,195.82
	Bill Pmt -Check	01/28/2025	4797	PLOTBOX INC	√	-1,350.00	-23,545.82
	Bill Pmt -Check	01/28/2025	4808	PLOTBOX INC	√	-1,350.00	-24,895.82
	Bill Pmt -Check	01/28/2025	4806	Home Depot Credit Services	√	-1,085.86	-25,981.68
	Bill Pmt -Check	01/28/2025	4796	RTN Specialties	√	-500.00	-26,481.68
	Bill Pmt -Check	01/28/2025	4810	Roche Oil, Inc.	√	-271.78	-26,753.46
	Bill Pmt -Check	01/28/2025	4798	Petty Cash	√	-219.00	-26,972.46
	Bill Pmt -Check	01/28/2025	4795	Mineral King Publishing, Inc.	√	-204.60	-27,177.06
	Bill Pmt -Check	01/28/2025	4805	Cintas First Aid Safety	√	-126.94	-27,304.00
	Bill Pmt -Check	01/28/2025	4809	Res Com Pest Control	√	-100.00	-27,404.00
	Bill Pmt -Check	01/28/2025	4811	Southern Tire Mart	√	-36.90	-27,440.90
	Bill Pmt -Check	01/31/2025	4820	Barnes Memorials	√	-5,400.00	-32,840.90
	Bill Pmt -Check	01/31/2025	4816	Avila, Xavier	√	-1,150.00	-33,990.90
	Bill Pmt -Check	02/03/2025	EFT	SoCalGas	√	-251.84	-34,242.74
	Check	02/07/2025	EFT	Paychex of New York LLC	√	-15,383.42	-49,626.16
	Check	02/07/2025	10966	Employee Paycheck	√	-1,744.91	-51,371.07
	Check	02/07/2025	10969	Employee Paycheck	√	-1,281.71	-52,652.78
	Check	02/07/2025	EFT	Paychex of New York LLC	√	-340.15	-52,992.93
	Check	02/07/2025	10967	Employee Paycheck	√	-280.60	-53,273.53
	Bill Pmt -Check	02/08/2025	4817	Jerry Smith	√	-6,000.00	-59,273.53
	Bill Pmt -Check	02/09/2025	EFT	Office Depot	√	-211.44	-59,484.97
	Check	02/11/2025	4818	Employee Paycheck	√	-249.21	-59,734.18
	Bill Pmt -Check	02/11/2025	EFT	AT &T Internet	√	-70.00	-59,804.18
	Bill Pmt -Check	02/14/2025	4860	Jesse Vasques / Rosalie R Nunes	√	-2,000.00	-61,804.18
	Bill Pmt -Check	02/14/2025	4862	Roche Oil, Inc.	√	-450.63	-62,254.81
	Bill Pmt -Check	02/15/2025	4821	Barnes Memorials	√	-5,600.00	-67,854.81
	Bill Pmt -Check	02/15/2025	4829	Linder Equip CO.	√	-3,719.08	-71,573.89
	Bill Pmt -Check	02/15/2025	4842	CAL Turf Equipment & Supply Inc.	√	-3,716.68	-75,290.57
	Bill Pmt -Check	02/15/2025	4839	Christy Vault Co, Inc.	√	-2,736.00	-78,026.57
	Bill Pmt -Check	02/15/2025	4846	Streamline	√	-2,388.00	-80,414.57
	Bill Pmt -Check	02/15/2025	4822	CAL Turf Equipment & Supply Inc.	√	-1,414.58	-81,829.15
	Bill Pmt -Check	02/15/2025	4832	PLOTBOX INC	√	-1,350.00	-83,179.15
	Bill Pmt -Check	02/15/2025	4826	Kaweah Lift. Inc	√	-1,288.38	-84,467.53
	Bill Pmt -Check	02/15/2025	4823	Christy Vault Co, Inc.	√	-1,213.00	-85,680.53
	Bill Pmt -Check	02/15/2025	4856	Barnes Memorials	√	-1,200.00	-86,880.53
	Bill Pmt -Check	02/15/2025	4824	Giotto's Alarm Tech, INC.	√	-1,104.00	-87,984.53
	Bill Pmt -Check	02/15/2025	4840	Ewing Irrigation Products Inc.	√	-1,079.84	-89,064.37
	Bill Pmt -Check	02/15/2025	4845	Element Security Solutions, Inc.	√	-1,045.00	-90,109.37
	Bill Pmt -Check	02/15/2025	4847	CAL Turf Equipment & Supply Inc.	√	-955.04	-91,064.41
	Bill Pmt -Check	02/15/2025	4854	Leaf	√	-854.26	-91,918.67
	Bill Pmt -Check	02/15/2025	4843	CAMARA AUTO SEVICES, INC.	√	-517.20	-92,435.87
	Bill Pmt -Check	02/15/2025	4836	Triple Crown Fence Co. Inc.	√	-375.00	-92,810.87
	Bill Pmt -Check	02/15/2025	4830	Morris Levin & Son	√	-282.72	-93,093.59
	Bill Pmt -Check	02/15/2025	4834	Roche Oil, Inc.	√	-264.07	-93,357.66
	Bill Pmt -Check	02/15/2025	4853	Mineral King Publishing, Inc.	√	-204.60	-93,562.26
	Bill Pmt -Check	02/15/2025	4857	Pacific Employers	√	-200.00	-93,762.26
	Bill Pmt -Check	02/15/2025	4831	Petty Cash	√	-179.24	-93,941.50

Tulare Public Cemetery District

Reconciliation Detail

10150 · Bank of The Sierra - CHK ACCT, Period Ending 02/28/2025

	Type	Date	Num	Name	Clr	Amount	Balance
	Bill Pmt -Check	02/15/2025	4837	Universal Background Screening, In	√	-125.88	-94,067.38
	Bill Pmt -Check	02/15/2025	4855	Petty Cash	√	-104.40	-94,171.78
	Bill Pmt -Check	02/15/2025	4850	Cintas First Aid Safety	√	-64.33	-94,236.11
	Bill Pmt -Check	02/15/2025	4849	Cintas First Aid Safety	√	-60.63	-94,296.74
	Bill Pmt -Check	02/15/2025	4833	Res Com Pest Control	√	-50.00	-94,346.74
	Bill Pmt -Check	02/15/2025	4838	Valley Industrial Medical Group	√	-45.00	-94,391.74
	Bill Pmt -Check	02/15/2025	4851	AT & T Mobility	√	-23.75	-94,415.49
	Bill Pmt -Check	02/17/2025	4859	BBK -Best Best & Krieger Attorneys	√	-10,124.86	-104,540.35
	Bill Pmt -Check	02/17/2025	4858	BBK -Best Best & Krieger Attorneys	√	-3,435.00	-107,975.35
	Bill Pmt -Check	02/17/2025	4861	Home Depot Credit Services	√	-769.13	-108,744.48
	Bill Pmt -Check	02/18/2025	4864	USPS - Postmaster	√	-365.00	-109,109.48
	Bill Pmt -Check	02/19/2025	EFT	Southern California Edison	√	-849.74	-109,959.22
	Bill Pmt -Check	02/19/2025		Office Depot	√	-389.93	-110,349.15
	Bill Pmt -Check	02/19/2025		AT & T Phone's	√	-242.31	-110,591.46
	Bill Pmt -Check	02/20/2025	EFT	City of Tulare	√	-1,010.69	-111,602.15
	Check	02/21/2025	EFT	Paychex of New York LLC	√	-16,241.99	-127,844.14
	Check	02/21/2025	10980	Employee Paycheck	√	-1,251.45	-129,095.59
	Check	02/21/2025	10977	Employee Paycheck	√	-1,114.79	-130,210.38
	Check	02/21/2025	EFT	Paychex of New York LLC	√	-346.30	-130,556.68
	Bill Pmt -Check	02/24/2025	EFT	AT & T Phone's	√	-243.75	-130,800.43
	Bill Pmt -Check	02/26/2025	EFT	Waste Management/USA Waste	√	-340.93	-131,141.36
	Bill Pmt -Check	02/27/2025	EFT	CALPERS	√	-2,541.99	-133,683.35
	Bill Pmt -Check	02/27/2025	EFT	CALPERS	√	-2,199.54	-135,882.89
	Bill Pmt -Check	02/27/2025	EFT	CALPERS	√	-360.83	-136,243.72
	Bill Pmt -Check	02/27/2025	EFT	CALPERS	√	-360.78	-136,604.50
	Bill Pmt -Check	02/27/2025	EFT	AT&T #55968788463356	√	-208.93	-136,813.43
	Bill Pmt -Check	02/27/2025	EFT	CALPERS	√	-200.00	-137,013.43
	Bill Pmt -Check	02/27/2025	EFT	CALPERS	√	-200.00	-137,213.43
	Bill Pmt -Check	02/27/2025	EFT	CALPERS	√	-80.00	-137,293.43
	Bill Pmt -Check	02/28/2025	EFT	Bank Of The Seirra	√	-45.00	-137,338.43
	Bill Pmt -Check	02/28/2025	EFT	CALPERS	√	-4.62	-137,343.05
Total Checks and Payments						-137,343.05	-137,343.05
Deposits and Credits - 14 items							
	Check	01/28/2025	4793	VOID	√	0.00	0.00
	Check	01/28/2025	4814	VOID	√	0.00	0.00
	Check	01/28/2025	4815	VOID	√	0.00	0.00
	Deposit	02/14/2025			√	8,288.00	8,288.00
	Deposit	02/14/2025			√	23,737.58	32,025.58
	Deposit	02/14/2025			√	35,004.27	67,029.85
	Check	02/15/2025	4844	VOID	√	0.00	67,029.85
	Bill Pmt -Check	02/15/2025	4852	VOID	√	0.00	67,029.85
	Deposit	02/28/2025			√	408.31	67,438.16
	Deposit	02/28/2025			√	2,008.49	69,446.65
	Deposit	02/28/2025			√	13,845.99	83,292.64
	Deposit	02/28/2025			√	14,769.72	98,062.36
	Check	03/31/2025	4917	VOID	√	0.00	98,062.36
	Check	04/02/2025	4918	VOID	√	0.00	98,062.36
Total Deposits and Credits						98,062.36	98,062.36
Total Cleared Transactions						-39,280.69	-39,280.69
Cleared Balance						-39,280.69	156,211.84
Uncleared Transactions							
Checks and Payments - 13 items							
	Bill Pmt -Check	05/17/2024	4444	PLOTBOX INC		-1,350.00	-1,350.00
	Bill Pmt -Check	05/29/2024	EFT	County of Tulare		-143.32	-1,493.32
	Bill Pmt -Check	11/08/2024	4667	Battery Pro		-145.97	-1,639.29
	Bill Pmt -Check	01/28/2025	4803	Health Benefits Unit		-5,402.05	-7,041.34
	Bill Pmt -Check	01/28/2025	4802	Home Depot Credit Services		-992.78	-8,034.12
	Bill Pmt -Check	02/15/2025	4827	Kevin Brejnak, CPA		-18,101.85	-26,135.97
	Bill Pmt -Check	02/15/2025	4835	Sanchez Brothers		-7,585.00	-33,720.97
	Bill Pmt -Check	02/15/2025	4841	LABORMAX STAFFING		-3,655.21	-37,376.18

Tulare Public Cemetery District
Reconciliation Detail
10150 · Bank of The Sierra - CHK ACCT, Period Ending 02/28/2025

	Type	Date	Num	Name	Clr	Amount	Balance
	Bill Pmt -Check	02/15/2025	4828	LABORMAX STAFFING		-2,186.10	-39,562.28
	Bill Pmt -Check	02/15/2025	4848	LABORMAX STAFFING		-1,530.27	-41,092.55
	Check	02/21/2025	10978	Pinmentel, Jaron		-38.11	-41,130.66
	Bill Pmt -Check	02/26/2025	EFT	AT&T #55968788463356		-436.58	-41,567.24
	Check	02/27/2025	4865	Harrison, Chris E.		-439.55	-42,006.79
Total Checks and Payments						-42,006.79	-42,006.79
Deposits and Credits - 1 item							
	Bill Pmt -Check	01/22/2025		CALPERS		0.00	0.00
Total Deposits and Credits						0.00	0.00
Total Uncleared Transactions						-42,006.79	-42,006.79
Register Balance as of 02/28/2025						**-81,287.48**	**114,205.05**

Tulare Public Cemetery District
Reconciliation Summary
10500 · Cash in Treasury (772), Period Ending 02/28/2025

	Feb 28, 25
Beginning Balance	263,337.81
Cleared Transactions	
Checks and Payments - 8 items	-148,062.36
Deposits and Credits - 9 items	36,130.21
Total Cleared Transactions	-111,932.15
Cleared Balance	**151,405.66**
Register Balance as of 02/28/2025	**151,405.66**

Tulare Public Cemetery District
Reconciliation Detail
10500 · Cash in Treasury (772), Period Ending 02/28/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							**263,337.81**
Cleared Transactions							
Checks and Payments - 8 items							
	Invoice	02/05/2025	pvq15100	TULARE COUNTY PVQ	√	-35,004.27	-35,004.27
	Invoice	02/05/2025	pvq15101	TULARE COUNTY PVQ	√	-23,737.58	-58,741.85
	Invoice	02/05/2025	pvq15102	TULARE COUNTY PVQ	√	-8,288.00	-67,029.85
	Transfer	02/18/2025			√	-50,000.00	-117,029.85
	Invoice	02/18/2025	pvq15104	TULARE COUNTY PVQ	√	-14,769.72	-131,799.57
	Invoice	02/18/2025	pvq15106	TULARE COUNTY PVQ	√	-13,845.99	-145,645.56
	Invoice	02/18/2025	pvq15103	TULARE COUNTY PVQ	√	-2,008.49	-147,654.05
	Invoice	02/18/2025	pvq15107	TULARE COUNTY PVQ	√	-408.31	-148,062.36
Total Checks and Payments						-148,062.36	-148,062.36
Deposits and Credits - 9 items							
	Transfer	02/04/2025			√	611.61	611.61
	Transfer	02/19/2025			√	54.13	665.74
	Transfer	02/19/2025			√	300.00	965.74
	Transfer	02/19/2025			√	1,446.65	2,412.39
	Transfer	02/19/2025			√	2,023.50	4,435.89
	Transfer	02/19/2025			√	20,338.88	24,774.77
	Transfer	02/25/2025			√	50.00	24,824.77
	Transfer	02/25/2025			√	1,600.00	26,424.77
	Transfer	02/25/2025			√	9,705.44	36,130.21
Total Deposits and Credits						36,130.21	36,130.21
Total Cleared Transactions						-111,932.15	-111,932.15
Cleared Balance						-111,932.15	151,405.66
Register Balance as of 02/28/2025						**-111,932.15**	**151,405.66**

Tulare Public Cemetery District
Reconciliation Summary
10600 · Endowment - Reserved (773), Period Ending 02/28/2025

	Feb 28, 25
Beginning Balance	2,113,142.20
Cleared Transactions	
Deposits and Credits - 5 items	6,861.00
Total Cleared Transactions	6,861.00
Cleared Balance	**2,120,003.20**
Register Balance as of 02/28/2025	2,120,003.20
Ending Balance	**2,120,003.20**

Tulare Public Cemetery District
Reconciliation Detail
10600 · Endowment - Reserved (773), Period Ending 02/28/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							**2,113,142.20**
Cleared Transactions							
Deposits and Credits - 5 items							
	Transfer	02/19/2025			√	600.00	600.00
	Transfer	02/19/2025			√	3,879.00	4,479.00
	Transfer	02/25/2025			√	3.00	4,482.00
	Transfer	02/25/2025			√	993.00	5,475.00
	Transfer	02/25/2025			√	1,386.00	6,861.00
Total Deposits and Credits						6,861.00	6,861.00
Total Cleared Transactions						6,861.00	6,861.00
Cleared Balance						6,861.00	2,120,003.20
Register Balance as of 02/28/2025						6,861.00	2,120,003.20
Ending Balance						**6,861.00**	**2,120,003.20**

Tulare Public Cemetery District

Reconciliation Summary

10700 · Cash in Expansion Account (807), Period Ending 02/28/2025

	Feb 28, 25
Beginning Balance	225,931.01
Cleared Balance	225,931.01
Register Balance as of 02/28/2025	225,931.01
Ending Balance	225,931.01

Tulare Public Cemetery District
Reconciliation Detail
10700 · Cash in Expansion Account (807), Period Ending 02/28/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							**225,931.01**
Cleared Balance							225,931.01
Register Balance as of 02/28/2025							225,931.01
Ending Balance							**225,931.01**

Tulare Public Cemetery District
Reconciliation Summary
10900 · Endowment - Unreserved (817), Period Ending 02/28/2025

	Feb 28, 25
Beginning Balance	297,495.68
Cleared Transactions	
Deposits and Credits - 1 item	50,000.00
Total Cleared Transactions	50,000.00
Cleared Balance	**347,495.68**
Register Balance as of 02/28/2025	347,495.68
Ending Balance	**347,495.68**

Tulare Public Cemetery District
Reconciliation Detail
10900 · Endowment - Unreserved (817), Period Ending 02/28/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							**297,495.68**
Cleared Transactions							
Deposits and Credits - 1 item							
	Transfer	02/18/2025			√	50,000.00	50,000.00
Total Deposits and Credits						50,000.00	50,000.00
Total Cleared Transactions						50,000.00	50,000.00
Cleared Balance						50,000.00	347,495.68
Register Balance as of 02/28/2025						50,000.00	347,495.68
Ending Balance						**50,000.00**	**347,495.68**

Tulare Public Cemetery District
Reconciliation Summary
10950 · Pre-Need Payment Plan (886), Period Ending 02/28/2025

	Feb 28, 25
Beginning Balance	256,520.07
Cleared Transactions	
Deposits and Credits - 9 items	11,147.48
Total Cleared Transactions	11,147.48
Cleared Balance	**267,667.55**
Register Balance as of 02/28/2025	267,667.55
Ending Balance	**267,667.55**

Tulare Public Cemetery District
Reconciliation Detail
10950 · Pre-Need Payment Plan (886), Period Ending 02/28/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							**256,520.07**
Cleared Transactions							
Deposits and Credits - 9 items							
	Transfer	01/31/2025			√	300.00	300.00
	Transfer	01/31/2025			√	531.81	831.81
	Transfer	02/04/2025			√	1,608.39	2,440.20
	Transfer	02/14/2025			√	1,300.63	3,740.83
	Transfer	02/19/2025			√	200.10	3,940.93
	Transfer	02/19/2025			√	717.55	4,658.48
	Transfer	02/19/2025			√	2,163.00	6,821.48
	Transfer	02/24/2025			√	200.00	7,021.48
	Transfer	02/25/2025			√	4,126.00	11,147.48
Total Deposits and Credits						11,147.48	11,147.48
Total Cleared Transactions						11,147.48	11,147.48
Cleared Balance						11,147.48	267,667.55
Register Balance as of 02/28/2025						11,147.48	267,667.55
Ending Balance						**11,147.48**	**267,667.55**

Lydia Cervantes

From:	Rhonda Cox <RCox@tularecounty.ca.gov>
Sent:	Tuesday, April 22, 2025 1:07 PM
To:	Lydia Cervantes
Cc:	Claims
Subject:	RE: Fund transfer incorrect
Attachments:	772-817_04222506030.pdf

Here is the new JV for the original transfer request. Please see attached.

Information Regarding Resolution Error from County Wrong Fund Transfer.

Thank you,

Rhonda Cox
Financial Tech III
County of Tulare
Auditor-Controller, Claims
(559) 636-5221
Main Line (559) 636-5220

From: Lydia Cervantes <lydia@tularecemetery.net>
Sent: Tuesday, April 22, 2025 9:46 AM
To: Claims <Claims@tularecounty.ca.gov>; Rhonda Cox <RCox@tularecounty.ca.gov>; Darlene L Santoro <DSantoro1@tularecounty.ca.gov>
Subject: Fund transfer incorrect
Importance: High

This Message Is From an External Sender
This message came from outside your organization.

Good morning, this fund transfer was deposit in the opposite fund that we originally requested.

Lydia Cervantes
Administrative Assistant
Tulare Public Cemetery
900 E. Kern Avenue –
Tulare, CA 93274
(559) 686-5544
www.tularecemetery.net

COUNTY OF TULARE
GENERAL JOURNAL VOUCHER

Initials ______ One Sided Cash ( ) Yes

Page 1 of 1

Reversal Date: M M D D Y Y

Accounting Period: M M Y Y 10/25

JV # 04222506030

JV DATE (Auditor Use Only)

COMMENTS (12 CHARACTERS ONLY): Fund Transfer 2024-2025-4 (original JV reversed)

DR Total: 100,000.00 | CR Total: 100,000.00

DOCUMENT DESCRIPTION: To transfer funds per District

LN GRP	ETYP	PSCD	FUND	DEPT	UNIT	ACTV	OB/RV	S O/R	BS AC	RCAT	IG FD			DR AMOUNT	CR AMOUNT
1	AR53	A001	772						1100					50,000.00	
1		LINE DESCRIPTION (14 CHARACTERS ONLY) Resolution 2024-2025-4													
1		A015	772						2360						50,000.00
2		LINE DESCRIPTION (14 CHARACTERS ONLY) Resolution 2024-2025-4													
2		A001	817						1100						50,000.00
1		LINE DESCRIPTION (14 CHARACTERS ONLY) Resolution 2024-2025-4													
2		A015	817						2360					50,000.00	
2		LINE DESCRIPTION (14 CHARACTERS ONLY) Resolution 2024-2025-4													

Prepared by: NAME: Rhonda Cox PH--636-5221 Date: 04/22/25 Auditor's Approval Date:

772_817 Endowment TRSF

COUNTY OF TULARE
GENERAL JOURNAL VOUCHER

Initials | One Sided Cash ( ) Yes | Page 1 of 1

Reversal Date: M M D D Y Y
Accounting Period: M M Y Y 10/25
COMMENTS (12 CHARACTERS ONLY): To correct JV 02182504436

JV # 04222506029
JV DATE (Auditor Use Only)
DR Total: 100,000.00 | CR Total: 100,000.00

DOCUMENT DESCRIPTION: To transfer funds per District

LN	GRP	ETYP	PSCD	FUND	DEPT	UNIT	ACTV	OB/RV	S O/R	BS AC	RCAT	IG FD			DR AMOUNT	CR AMOUNT	LINE DESCRIPTION (14 CHARACTERS ONLY)
1	1	AR53	A001	772						1100					50,000.00		Resolution 2024-2025-4
1	2		A015	772						2360						50,000.00	Resolution 2024-2025-4
2	1		A001	817						1100						50,000.00	Resolution 2024-2025-4
2	2		A015	817						2360					50,000.00		Resolution 2024-2025-4

Prepared by: NAME: Rhonda Cox PH–636-5221 Date: 04/22/25

Auditor's Approval Date:

Corrected General Journal From County.

Tulare Public Cemetery District
900 East Kern Avenue
Tulare. CA 93274
PHONE: 559-686-5544 FAX 559-686-7484

RESOLUTION NO. 2024/25-4

FUND TRANSFER REQUEST

TO TULARE COUNTY AUDITOR-CONTROLLER
221 S MOONEY BLVD . ROOM 101-E
VISALIA CA 93291

DATE January 23. 2025

Please transfer the following funds for the account of

Tulare Public Cemetery District
900 East Kern Avenue
Tulare. CA 93274

Upon motion by Xavier Avila second by Carlos Ramos the following resolution was adopted

Resolve that the amount of **$50,000** to be transferred from (Tulare PUB CEM DIST-Endowment Unreserved Fund 817) of the Tulare Public Cemetery District to be transferred to (Tulare Public Cemetery District-General Fund 772) for the purpose of concrete work at Kern and equipment purchase

TRANSFER FROM:	**ACCOUNT NUMBER**	**AMOUNT**
Tulare PCD Endowment Unreserved Fund	CR 817-1100	$50.000
TRANSFER TO:	**ACCOUNT NUMBER**	**AMOUNT**
Tulare PCD Operating Fund	DR 772-1100	$50.000

I. Patricia Hitlin Secretary of the Board of Trustees of the Tulare Public Cemetery District. do hereby certify that the foregoing is a true and correct copy of a resolution made and adopted by the Board of Trustees of the Tulare Public Cemetery District at a meeting duly and regularly called and held on the 23 day of January 2025

Patricia Hitlin
Board Secretary

Lydia Cervantes

From:	Rhonda Cox <RCox@tularecounty.ca.gov>
Sent:	Tuesday, April 22, 2025 12:47 PM
To:	Lydia Cervantes
Cc:	Claims; Darlene L Santoro
Subject:	RE: Fund transfer incorrect
Attachments:	772-817_04222506029.pdf

Hi Lydia,

Please accept my apologies for this oversight. We have corrected the transfer, please see attached.

Thank you,

Rhonda Cox
Financial Tech III
County of Tulare
Auditor-Controller, Claims
(559) 636-5221
Main Line (559) 636-5220

From: Lydia Cervantes <lydia@tularecemetery.net>
Sent: Tuesday, April 22, 2025 9:46 AM
To: Claims <Claims@tularecounty.ca.gov>; Rhonda Cox <RCox@tularecounty.ca.gov>; Darlene L Santoro <DSantoro1@tularecounty.ca.gov>
Subject: Fund transfer incorrect
Importance: High

Good morning, this fund transfer was deposit in the opposite fund that we originally requested.

Lydia Cervantes
Administrative Assistant

900 E. Kern Avenue –
Tulare, CA 93274
(559) 686-5544
www.tularecemetery.net

Entered incorrectly, reversed on JV 04222506029

772_817 Endowment TRSF

COUNTY OF TULARE
GENERAL JOURNAL VOUCHER

Initials	One Sided Cash ( ) Yes	Page 1 of 1	
Reversal Date	M M D D Y Y	JV # 02182504436	
Accounting Period	M M Y Y 08/25	JV DATE (Auditor Use Only)	
COMMENTS (32 CHARACTERS ONLY)	Tulare PCD Endowment Care Fund Transfer	DR Total 100,000.00	CR Total 100,000.00

DOCUMENT DESCRIPTION: To transfer funds per District

LN GRP	ETYP	PSCD	FUND	DEPT	UNIT	ACTV	OB/RV	SO/R	BS AC	RCAT	IG FD			DR AMOUNT	CR AMOUNT
1	AR53	A001	817						1100					50,000.00	
1		LINE DESCRIPTION: (14 CHARACTERS ONLY) Resolution 2024-2025-4													
1		A015	817						2360						50,000.00
2		LINE DESCRIPTION: (14 CHARACTERS ONLY) Resolution 2024-2025-4													
2		A001	772						1100						50,000.00
1		LINE DESCRIPTION: (14 CHARACTERS ONLY) Resolution 2024-2025-4													
2		A015	772						2360					50,000.00	
2		LINE DESCRIPTION: (14 CHARACTERS ONLY) Resolution 2024-2025-4													
		LINE DESCRIPTION: (14 CHARACTERS ONLY)													
		LINE DESCRIPTION: (14 CHARACTERS ONLY)													
		LINE DESCRIPTION: (14 CHARACTERS ONLY)													
		LINE DESCRIPTION: (14 CHARACTERS ONLY)													

Prepared by: NAME: Rhonda Cox PH–636-5221 Date: 02/18/25 Auditor's Approval Date:

TO County
Showing on
accounts
as transfer From: 772 | TO: 817

Needs immediate correction

COUNTY OF TULARE
GENERAL JOURNAL VOUCHER

Initials	One Sided Cash ( ) Yes	Page 1 of 1	Reversal Date: M M D D Y Y	JV # 02182504436
			Accounting Period: M M Y Y 08/25	JV DATE (Auditor Use Only)
			COMMENTS (12 CHARACTERS ONLY) Tulare PCD Endowment Care Fund Transfer	DR Total 100,000.00 / CR Total 100,000.00

DOCUMENT DESCRIPTION: To transfer funds per District

LN GRP	ETYP	PSCD	FUND	DEPT	UNIT	ACTV	OB/RV	S O/R	BS AC	RCAT	IG FD			DR AMOUNT	CR AMOUNT
1	AR53	A001	817						1100					50,000.00	
1		LINE DESCRIPTION (14 CHARACTERS ONLY) Resolution 2024-2025-4													
1		A015	817						2360						50,000.00
2		LINE DESCRIPTION (14 CHARACTERS ONLY) Resolution 2024-2025-4													
2		A001	772						1100						50,000.00
1		LINE DESCRIPTION (14 CHARACTERS ONLY) Resolution 2024-2025-4													
2		A015	772						2360					50,000.00	
2		LINE DESCRIPTION (14 CHARACTERS ONLY) Resolution 2024-2025-4													
		LINE DESCRIPTION (14 CHARACTERS ONLY)													
		LINE DESCRIPTION (14 CHARACTERS ONLY)													
		LINE DESCRIPTION (14 CHARACTERS ONLY)													
		LINE DESCRIPTION (14 CHARACTERS ONLY)													

Prepared by: NAME: Rhonda Cox PH--636-5221 Date: 02/18/25 Auditor's Approval Date:

*Orignal General Journal that county made a mistake & Reversed the Funds.

Tulare Public Cemetery District
900 East Kern Avenue
Tulare, CA 93274
PHONE: 559-686-5544 FAX: 559-686-7484

RESOLUTION NO. 2024/25-4

FUND TRANSFER REQUEST

TO: TULARE COUNTY AUDITOR-CONTROLLER
221 S. MOONEY BLVD., ROOM 101-E
VISALIA, CA 93291

DATE: January 23, 2025

Please transfer the following funds for the account of:

Tulare Public Cemetery District
900 East Kern Avenue
Tulare, CA 93274

Upon motion by Xavier Avila second by Carlos Ramos the following resolution was adopted:

Resolve that the amount of **$50,000** to be transferred from (Tulare PUB CEM DIST-Endowment Unreserved Fund 817) of the Tulare Public Cemetery District to be transferred to (Tulare Public Cemetery District-General Fund 772) for the purpose of concrete work at Kern and equipment purchase.

TRANSFER FROM:	**ACCOUNT NUMBER**	**AMOUNT**
Tulare PCD Endowment Unreserved Fund	CR 817-1100	$50,000

TRANSFER TO:	**ACCOUNT NUMBER**	**AMOUNT**
Tulare PCD Operating Fund	DR 772-1100	$50,000

I, Patricia Hitlin Secretary of the Board of Trustees of the Tulare Public Cemetery District, do hereby certify that the foregoing is a true and correct copy of a resolution made and adopted by the Board of Trustees of the Tulare Public Cemetery District at a meeting duly and regularly called and held on the 23 day of January 2025.

Patricia Hitlin
Board Secretary

Rosenberg's Rules of Order

REVISED 2011

Simple Rules of Parliamentary Procedure for the 21st Century

By Judge Dave Rosenberg

MISSION AND CORE BELIEFS

To expand and protect local control for cities through education and advocacy to enhance the quality of life for all Californians.

VISION

To be recognized and respected as the leading advocate for the common interests of California's cities.

About the League of California Cities

Established in 1898, the League of California Cities is a member organization that represents California's incorporated cities. The League strives to protect the local authority and automony of city government and help California's cities effectively serve their residents. In addition to advocating on cities' behalf at the state capitol, the League provides its members with professional development programs and information resources, conducts education conferences and research, and publishes Western City magazine.

About the Author

Dave Rosenberg is a Superior Court Judge in Yolo County. He has served as presiding judge of his court, and as presiding judge of the Superior Court Appellate Division. He also has served as chair of the Trial Court Presiding Judges Advisory Committee (the committee composed of all 58 California presiding judges) and as an advisory member of the California Judicial Council. Prior to his appointment to the bench, Rosenberg was member of the Yolo County Board of Supervisors, where he served two terms as chair. Rosenberg also served on the Davis City Council, including two terms as mayor. He has served on the senior staff of two governors, and worked for 19 years in private law practice. Rosenberg has served as a member and chair of numerous state, regional and local boards. Rosenberg chaired the California State Lottery Commission, the California Victim Compensation and Government Claims Board, the Yolo-Solano Air Quality Management District, the Yolo County Economic Development Commission, and the Yolo County Criminal Justice Cabinet. For many years, he has taught classes on parliamentary procedure and has served as parliamentarian for large and small bodies.

Table of Contents

INTRODUCTION

The rules of procedure at meetings should be simple enough for most people to understand. Unfortunately, that has not always been the case. Virtually all clubs, associations, boards, councils and bodies follow a set of rules — *Robert's Rules of Order* — which are embodied in a small, but complex, book. Virtually no one I know has actually read this book cover to cover. Worse yet, the book was written for another time and for another purpose. If one is chairing or running a parliament, then *Robert's Rules of Order* is a dandy and quite useful handbook for procedure in that complex setting. On the other hand, if one is running a meeting of say, a five-member body with a few members of the public in attendance, a simplified version of the rules of parliamentary procedure is in order.

Hence, the birth of *Rosenberg's Rules of Order*.

What follows is my version of the rules of parliamentary procedure, based on my decades of experience chairing meetings in state and local government. These rules have been simplified for the smaller bodies we chair or in which we participate, slimmed down for the 21st Century, yet retaining the basic tenets of order to which we have grown accustomed. Interestingly enough, *Rosenberg's Rules* has found a welcoming audience. Hundreds of cities, counties, special districts, committees, boards, commissions, neighborhood associations and private corporations and companies have adopted *Rosenberg's Rules* in lieu of *Robert's Rules* because they have found them practical, logical, simple, easy to learn and user friendly.

This treatise on modern parliamentary procedure is built on a foundation supported by the following four pillars:

1. **Rules should establish order.** The first purpose of rules of parliamentary procedure is to establish a framework for the orderly conduct of meetings.
2. **Rules should be clear.** Simple rules lead to wider understanding and participation. Complex rules create two classes: those who understand and participate; and those who do not fully understand and do not fully participate.
3. **Rules should be user friendly.** That is, the rules must be simple enough that the public is invited into the body and feels that it has participated in the process.
4. **Rules should enforce the will of the majority while protecting the rights of the minority.** The ultimate purpose of rules of procedure is to encourage discussion and to facilitate decision making by the body. In a democracy, majority rules. The rules must enable the majority to express itself and fashion a result, while permitting the minority to also express itself, but not dominate, while fully participating in the process.

Establishing a Quorum

The starting point for a meeting is the establishment of a quorum. A quorum is defined as the minimum number of members of the body who must be present at a meeting for business to be legally transacted. The default rule is that a quorum is one more than half the body. For example, in a five-member body a quorum is three. When the body has three members present, it can legally transact business. If the body has less than a quorum of members present, it cannot legally transact business. And even if the body has a quorum to begin the meeting, the body can lose the quorum during the meeting when a member departs (or even when a member leaves the dais). When that occurs the body loses its ability to transact business until and unless a quorum is reestablished.

The default rule, identified above, however, gives way to a specific rule of the body that establishes a quorum. For example, the rules of a particular five-member body may indicate that a quorum is four members for that particular body. The body must follow the rules it has established for its quorum. In the absence of such a specific rule, the quorum is one more than half the members of the body.

The Role of the Chair

While all members of the body should know and understand the rules of parliamentary procedure, it is the chair of the body who is charged with applying the rules of conduct of the meeting. The chair should be well versed in those rules. For all intents and purposes, the chair makes the final ruling on the rules every time the chair states an action. In fact, all decisions by the chair are final unless overruled by the body itself.

Since the chair runs the conduct of the meeting, it is usual courtesy for the chair to play a less active role in the debate and discussion than other members of the body. This does not mean that the chair should not participate in the debate or discussion. To the contrary, as a member of the body, the chair has the full right to participate in the debate, discussion and decision-making of the body. What the chair should do, however, is strive to be the last to speak at the discussion and debate stage. The chair should not make or second a motion unless the chair is convinced that no other member of the body will do so at that point in time.

The Basic Format for an Agenda Item Discussion

Formal meetings normally have a written, often published agenda. Informal meetings may have only an oral or understood agenda. In either case, the meeting is governed by the agenda and the agenda constitutes the body's agreed-upon roadmap for the meeting. Each agenda item can be handled by the chair in the following basic format:

First, the chair should clearly announce the agenda item number and should clearly state what the agenda item subject is. The chair should then announce the format (which follows) that will be followed in considering the agenda item.

Second, following that agenda format, the chair should invite the appropriate person or persons to report on the item, including any recommendation that they might have. The appropriate person or persons may be the chair, a member of the body, a staff person, or a committee chair charged with providing input on the agenda item.

Third, the chair should ask members of the body if they have any technical questions of clarification. At this point, members of the body may ask clarifying questions to the person or persons who reported on the item, and that person or persons should be given time to respond.

Fourth, the chair should invite public comments, or if appropriate at a formal meeting, should open the public meeting for public input. If numerous members of the public indicate a desire to speak to the subject, the chair may limit the time of public speakers. At the conclusion of the public comments, the chair should announce that public input has concluded (or the public hearing, as the case may be, is closed).

Fifth, the chair should invite a motion. The chair should announce the name of the member of the body who makes the motion.

Sixth, the chair should determine if any member of the body wishes to second the motion. The chair should announce the name of the member of the body who seconds the motion. It is normally good practice for a motion to require a second before proceeding to ensure that it is not just one member of the body who is interested in a particular approach. However, a second is not an absolute requirement, and the chair can proceed with consideration and vote on a motion even when there is no second. This is a matter left to the discretion of the chair.

Seventh, if the motion is made and seconded, the chair should make sure everyone understands the motion.

This is done in one of three ways:

1. The chair can ask the maker of the motion to repeat it;
2. The chair can repeat the motion; or
3. The chair can ask the secretary or the clerk of the body to repeat the motion.

Eighth, the chair should now invite discussion of the motion by the body. If there is no desired discussion, or after the discussion has ended, the chair should announce that the body will vote on the motion. If there has been no discussion or very brief discussion, then the vote on the motion should proceed immediately and there is no need to repeat the motion. If there has been substantial discussion, then it is normally best to make sure everyone understands the motion by repeating it.

Ninth, the chair takes a vote. Simply asking for the "ayes" and then asking for the "nays" normally does this. If members of the body do not vote, then they "abstain." Unless the rules of the body provide otherwise (or unless a super majority is required as delineated later in these rules), then a simple majority (as defined in law or the rules of the body as delineated later in these rules) determines whether the motion passes or is defeated.

Tenth, the chair should announce the result of the vote and what action (if any) the body has taken. In announcing the result, the chair should indicate the names of the members of the body, if any, who voted in the minority on the motion. This announcement might take the following form: "The motion passes by a vote of 3-2, with Smith and Jones dissenting. We have passed the motion requiring a 10-day notice for all future meetings of this body."

Motions in General

Motions are the vehicles for decision making by a body. It is usually best to have a motion before the body prior to commencing discussion of an agenda item. This helps the body focus.

Motions are made in a simple two-step process. First, the chair should recognize the member of the body. Second, the member of the body makes a motion by preceding the member's desired approach with the words "I move … "

A typical motion might be: "I move that we give a 10-day notice in the future for all our meetings."

The chair usually initiates the motion in one of three ways:

1. **Inviting the members of the body to make a motion,** for example, "A motion at this time would be in order."
2. **Suggesting a motion to the members of the body,** "A motion would be in order that we give a 10-day notice in the future for all our meetings."
3. **Making the motion.** As noted, the chair has every right as a member of the body to make a motion, but should normally do so only if the chair wishes to make a motion on an item but is convinced that no other member of the body is willing to step forward to do so at a particular time.

The Three Basic Motions

There are three motions that are the most common and recur often at meetings:

The basic motion. The basic motion is the one that puts forward a decision for the body's consideration. A basic motion might be: "I move that we create a five-member committee to plan and put on our annual fundraiser."

The motion to amend. If a member wants to change a basic motion that is before the body, they would move to amend it. A motion to amend might be: "I move that we amend the motion to have a 10-member committee." A motion to amend takes the basic motion that is before the body and seeks to change it in some way.

The substitute motion. If a member wants to completely do away with the basic motion that is before the body, and put a new motion before the body, they would move a substitute motion. A substitute motion might be: "I move a substitute motion that we cancel the annual fundraiser this year."

"Motions to amend" and "substitute motions" are often confused, but they are quite different, and their effect (if passed) is quite different. A motion to amend seeks to retain the basic motion on the floor, but modify it in some way. A substitute motion seeks to throw out the basic motion on the floor, and substitute a new and different motion for it. The decision as to whether a motion is really a "motion to amend" or a "substitute motion" is left to the chair. So if a member makes what that member calls a "motion to amend," but the chair determines that it is really a "substitute motion," then the chair's designation governs.

A "friendly amendment" is a practical parliamentary tool that is simple, informal, saves time and avoids bogging a meeting down with numerous formal motions. It works in the following way: In the discussion on a pending motion, it may appear that a change to the motion is desirable or may win support for the motion from some members. When that happens, a member who has the floor may simply say, "I want to suggest a friendly amendment to the motion." The member suggests the friendly amendment, and if the maker and the person who seconded the motion pending on the floor accepts the friendly amendment, that now becomes the pending motion on the floor. If either the maker or the person who seconded rejects the proposed friendly amendment, then the proposer can formally move to amend.

Multiple Motions Before the Body

There can be up to three motions on the floor at the same time. The chair can reject a fourth motion until the chair has dealt with the three that are on the floor and has resolved them. This rule has practical value. More than three motions on the floor at any given time is confusing and unwieldy for almost everyone, including the chair.

When there are two or three motions on the floor (after motions and seconds) at the same time, the vote should proceed *first* on the *last* motion that is made. For example, assume the first motion is a basic "motion to have a five-member committee to plan and put on our annual fundraiser." During the discussion of this motion, a member might make a second motion to "amend the main motion to have a 10-member committee, not a five-member committee to plan and put on our annual fundraiser." And perhaps, during that discussion, a member makes yet a third motion as a "substitute motion that we not have an annual fundraiser this year." The proper procedure would be as follows:

First, the chair would deal with the *third* (the last) motion on the floor, the substitute motion. After discussion and debate, a vote would be taken first on the third motion. If the substitute motion *passed*, it would be a substitute for the basic motion and would eliminate it. The first motion would be moot, as would the second motion (which sought to amend the first motion), and the action on the agenda item would be completed on the passage by the body of the third motion (the substitute motion). No vote would be taken on the first or second motions.

Second, if the substitute motion *failed*, the chair would then deal with the second (now the last) motion on the floor, the motion to amend. The discussion and debate would focus strictly on the amendment (should the committee be five or 10 members). If the motion to amend *passed*, the chair would then move to consider the main motion (the first motion) as *amended*. If the motion to amend *failed*, the chair would then move to consider the main motion (the first motion) in its original format, not amended.

Third, the chair would now deal with the first motion that was placed on the floor. The original motion would either be in its original format (five-member committee), or if *amended*, would be in its amended format (10-member committee). The question on the floor for discussion and decision would be whether a committee should plan and put on the annual fundraiser.

To Debate or Not to Debate

The basic rule of motions is that they are subject to discussion and debate. Accordingly, basic motions, motions to amend, and substitute motions are all eligible, each in their turn, for full discussion before and by the body. The debate can continue as long as members of the body wish to discuss an item, subject to the decision of the chair that it is time to move on and take action.

There are exceptions to the general rule of free and open debate on motions. The exceptions all apply when there is a desire of the body to move on. The following motions are not debatable (that is, when the following motions are made and seconded, the chair must immediately call for a vote of the body without debate on the motion):

Motion to adjourn. This motion, if passed, requires the body to immediately adjourn to its next regularly scheduled meeting. It requires a simple majority vote.

Motion to recess. This motion, if passed, requires the body to immediately take a recess. Normally, the chair determines the length of the recess which may be a few minutes or an hour. It requires a simple majority vote.

Motion to fix the time to adjourn. This motion, if passed, requires the body to adjourn the meeting at the specific time set in the motion. For example, the motion might be: "I move we adjourn this meeting at midnight." It requires a simple majority vote.

Motion to table. This motion, if passed, requires discussion of the agenda item to be halted and the agenda item to be placed on "hold." The motion can contain a specific time in which the item can come back to the body. "I move we table this item until our regular meeting in October." Or the motion can contain no specific time for the return of the item, in which case a motion to take the item off the table and bring it back to the body will have to be taken at a future meeting. A motion to table an item (or to bring it back to the body) requires a simple majority vote.

Motion to limit debate. The most common form of this motion is to say, "I move the previous question" or "I move the question" or "I call the question" or sometimes someone simply shouts out "question." As a practical matter, when a member calls out one of these phrases, the chair can expedite matters by treating it as a "request" rather than as a formal motion. The chair can simply inquire of the body, "any further discussion?" If no one wishes to have further discussion, then the chair can go right to the pending motion that is on the floor. However, if even one person wishes to discuss the pending motion further, then at that point, the chair should treat the call for the "question" as a formal motion, and proceed to it.

When a member of the body makes such a motion ("I move the previous question"), the member is really saying: "I've had enough debate. Let's get on with the vote." When such a motion is made, the chair should ask for a second, stop debate, and vote on the motion to limit debate. The motion to limit debate requires a two-thirds vote of the body.

NOTE: A motion to limit debate could include a time limit. For example: "I move we limit debate on this agenda item to 15 minutes." Even in this format, the motion to limit debate requires a two-thirds vote of the body. A similar motion is a *motion to object to consideration of an item.* This motion is not debatable, and if passed, precludes the body from even considering an item on the agenda. It also requires a two-thirds vote.

Majority and Super Majority Votes

In a democracy, a simple majority vote determines a question. A tie vote means the motion fails. So in a seven-member body, a vote of 4-3 passes the motion. A vote of 3-3 with one abstention means the motion fails. If one member is absent and the vote is 3-3, the motion still fails.

All motions require a simple majority, but there are a few exceptions. The exceptions come up when the body is taking an action which effectively cuts off the ability of a minority of the body to take an action or discuss an item. These extraordinary motions require a two-thirds majority (a super majority) to pass:

Motion to limit debate. Whether a member says, "I move the previous question," or "I move the question," or "I call the question," or "I move to limit debate," it all amounts to an attempt to cut off the ability of the minority to discuss an item, and it requires a two-thirds vote to pass.

Motion to close nominations. When choosing officers of the body (such as the chair), nominations are in order either from a nominating committee or from the floor of the body. A motion to close nominations effectively cuts off the right of the minority to nominate officers and it requires a two-thirds vote to pass.

Motion to object to the consideration of a question. Normally, such a motion is unnecessary since the objectionable item can be tabled or defeated straight up. However, when members of a body do not even want an item on the agenda to be considered, then such a motion is in order. It is not debatable, and it requires a two-thirds vote to pass.

Motion to suspend the rules. This motion is debatable, but requires a two-thirds vote to pass. If the body has its own rules of order, conduct or procedure, this motion allows the body to suspend the rules for a particular purpose. For example, the body (a private club) might have a rule prohibiting the attendance at meetings by non-club members. A motion to suspend the rules would be in order to allow a non-club member to attend a meeting of the club on a particular date or on a particular agenda item.

Counting Votes

The matter of counting votes starts simple, but can become complicated.

Usually, it's pretty easy to determine whether a particular motion passed or whether it was defeated. If a simple majority vote is needed to pass a motion, then one vote more than 50 percent of the body is required. For example, in a five-member body, if the vote is three in favor and two opposed, the motion passes. If it is two in favor and three opposed, the motion is defeated.

If a two-thirds majority vote is needed to pass a motion, then how many affirmative votes are required? The simple rule of thumb is to count the "no" votes and double that count to determine how many "yes" votes are needed to pass a particular motion. For example, in a seven-member body, if two members vote "no" then the "yes" vote of at least four members is required to achieve a two-thirds majority vote to pass the motion.

What about tie votes? In the event of a tie, the motion always fails since an affirmative vote is required to pass any motion. For example, in a five-member body, if the vote is two in favor and two opposed, with one member absent, the motion is defeated.

Vote counting starts to become complicated when members vote "abstain" or in the case of a written ballot, cast a blank (or unreadable) ballot. Do these votes count, and if so, how does one count them? The starting point is always to check the statutes.

In California, for example, for an action of a board of supervisors to be valid and binding, the action must be approved by a majority of the board. (California Government Code Section 25005.) Typically, this means three of the five members of the board must vote affirmatively in favor of the action. A vote of 2-1 would not be sufficient. A vote of 3-0 with two abstentions would be sufficient. In general law cities in

California, as another example, resolutions or orders for the payment of money and all ordinances require a recorded vote of the total members of the city council. (California Government Code Section 36936.) Cities with charters may prescribe their own vote requirements. Local elected officials are always well-advised to consult with their local agency counsel on how state law may affect the vote count.

After consulting state statutes, step number two is to check the rules of the body. If the rules of the body say that you count votes of "those present" then you treat abstentions one way. However, if the rules of the body say that you count the votes of those "present and voting," then you treat abstentions a different way. And if the rules of the body are silent on the subject, then the general rule of thumb (and default rule) is that you count all votes that are "present and voting."

Accordingly, under the "present and voting" system, you would **NOT** count abstention votes on the motion. Members who abstain are counted for purposes of determining quorum (they are "present"), but you treat the abstention votes on the motion as if they did not exist (they are not "voting"). On the other hand, if the rules of the body specifically say that you count votes of those "present" then you **DO** count abstention votes both in establishing the quorum and on the motion. In this event, the abstention votes act just like "no" votes.

How does this work in practice? Here are a few examples.

Assume that a five-member city council is voting on a motion that requires a simple majority vote to pass, and assume further that the body has no specific rule on counting votes. Accordingly, the default rule kicks in and we count all votes of members that are "present and voting." If the vote on the motion is 3-2, the motion passes. If the motion is 2-2 with one abstention, the motion fails.

Assume a five-member city council voting on a motion that requires a two-thirds majority vote to pass, and further assume that the body has no specific rule on counting votes. Again, the default rule applies. If the vote is 3-2, the motion fails for lack of a two-thirds majority. If the vote is 4-1, the motion passes with a clear two-thirds majority. A vote of three "yes," one "no" and one "abstain" also results in passage of the motion. Once again, the abstention is counted only for the purpose of determining quorum, but on the actual vote on the motion, it is as if the abstention vote never existed — so an effective 3-1 vote is clearly a two-thirds majority vote.

Now, change the scenario slightly. Assume the same five-member city council voting on a motion that requires a two-thirds majority vote to pass, but now assume that the body **DOES** have a specific rule requiring a two-thirds vote of members "present." Under this specific rule, we must count the members present not only for quorum but also for the motion. In this scenario, any abstention has the same force and effect as if it were a "no" vote. Accordingly, if the votes were three "yes," one "no" and one "abstain," then the motion fails. The abstention in this case is treated like a "no" vote and effective vote of 3-2 is not enough to pass two-thirds majority muster.

Now, exactly how does a member cast an "abstention" vote? Any time a member votes "abstain" or says, "I abstain," that is an abstention. However, if a member votes "present" that is also treated as an abstention (the member is essentially saying, "Count me for purposes of a quorum, but my vote on the issue is abstain.") In fact, any manifestation of intention not to vote either "yes" or "no" on the pending motion may be treated by the chair as an abstention. If written ballots are cast, a blank or unreadable ballot is counted as an abstention as well.

Can a member vote "absent" or "count me as absent?" Interesting question. The ruling on this is up to the chair. The better approach is for the chair to count this as if the member had left his/her chair and is actually "absent." That, of course, affects the quorum. However, the chair may also treat this as a vote to abstain, particularly if the person does not actually leave the dais.

The Motion to Reconsider

There is a special and unique motion that requires a bit of explanation all by itself; the motion to reconsider. A tenet of parliamentary procedure is finality. After vigorous discussion, debate and a vote, there must be some closure to the issue. And so, after a vote is taken, the matter is deemed closed, subject only to reopening if a proper motion to consider is made and passed.

A motion to reconsider requires a majority vote to pass like other garden-variety motions, but there are two special rules that apply only to the motion to reconsider.

First, is the matter of timing. A motion to reconsider must be made at the meeting where the item was first voted upon. A motion to reconsider made at a later time is untimely. (The body, however, can always vote to suspend the rules and, by a two-thirds majority, allow a motion to reconsider to be made at another time.)

Second, a motion to reconsider may be made only by certain members of the body. Accordingly, a motion to reconsider may be made only by a member who voted in the majority on the original motion. If such a member has a change of heart, he or she may make the motion to reconsider (any other member of the body — including a member who voted in the minority on the original motion — may second the motion). If a member who voted in the minority seeks to make the motion to reconsider, it must be ruled out of order. The purpose of this rule is finality. If a member of minority could make a motion to reconsider, then the item could be brought back to the body again and again, which would defeat the purpose of finality.

If the motion to reconsider passes, then the original matter is back before the body, and a new original motion is in order. The matter may be discussed and debated as if it were on the floor for the first time.

Courtesy and Decorum

The rules of order are meant to create an atmosphere where the members of the body and the members of the public can attend to business efficiently, fairly and with full participation. At the same time, it is up to the chair and the members of the body to maintain common courtesy and decorum. Unless the setting is very informal, it is always best for only one person at a time to have the floor, and it is always best for every speaker to be first recognized by the chair before proceeding to speak.

The chair should always ensure that debate and discussion of an agenda item focuses on the item and the policy in question, not the personalities of the members of the body. Debate on policy is healthy, debate on personalities is not. The chair has the right to cut off discussion that is too personal, is too loud, or is too crude.

Debate and discussion should be focused, but free and open. In the interest of time, the chair may, however, limit the time allotted to speakers, including members of the body.

Can a member of the body interrupt the speaker? The general rule is "no." There are, however, exceptions. A speaker may be interrupted for the following reasons:

Privilege. The proper interruption would be, "point of privilege." The chair would then ask the interrupter to "state your point." Appropriate points of privilege relate to anything that would interfere with the normal comfort of the meeting. For example, the room may be too hot or too cold, or a blowing fan might interfere with a person's ability to hear.

Order. The proper interruption would be, "point of order." Again, the chair would ask the interrupter to "state your point." Appropriate points of order relate to anything that would not be considered appropriate conduct of the meeting. For example, if the chair moved on to a vote on a motion that permits debate without allowing that discussion or debate.

Appeal. If the chair makes a ruling that a member of the body disagrees with, that member may appeal the ruling of the chair. If the motion is seconded, and after debate, if it passes by a simple majority vote, then the ruling of the chair is deemed reversed.

Call for orders of the day. This is simply another way of saying, "return to the agenda." If a member believes that the body has drifted from the agreed-upon agenda, such a call may be made. It does not require a vote, and when the chair discovers that the agenda has not been followed, the chair simply reminds the body to return to the agenda item properly before them. If the chair fails to do so, the chair's determination may be appealed.

Withdraw a motion. During debate and discussion of a motion, the maker of the motion on the floor, at any time, may interrupt a speaker to withdraw his or her motion from the floor. The motion is immediately deemed withdrawn, although the chair may ask the person who seconded the motion if he or she wishes to make the motion, and any other member may make the motion if properly recognized.

Special Notes About Public Input

The rules outlined above will help make meetings very public-friendly. But in addition, and particularly for the chair, it is wise to remember three special rules that apply to each agenda item:

Rule One: Tell the public what the body will be doing.

Rule Two: Keep the public informed while the body is doing it.

Rule Three: When the body has acted, tell the public what the body did.

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Tulare Public Cemetery District

Annual Financial Report

For the Year Ended
June 30, 2024

(July 2023-June 2024)

Completed by Auditor
Kevin Brejnak, CPA

Kevin Brejnak, CPA

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To the Board of Trustees
Tulare Public Cemetery District
Tulare, California

In planning and performing our audit of the basic financial statements of Tulare Public Cemetery District for the year ending June 30, 2024, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control structure.

However, during our audit we noted matters that are an opportunity for strengthening internal controls and operating efficiency. The following items represent conditions noted by our audit that we consider important enough to bring to your attention. This letter does not affect our report dated February 19, 2025, on the financial statements of Tulare Public Cemetery District.

Observation: As of the time of our audit, the District did not have an accounting manual that memorializes its policies and procedures related to its financial operations. Developed internally, the accounting manual will contain district-specific accounting information for the entity to follow. The accounting manual works as a guideline for personnel and as a training manual for new employees. The manual will enhance its internal control structure by including someone with the appropriate skills, knowledge, and expertise to assist in the financial closing procedures.

Recommendation: An accounting manual contains the accounting policies and procedures of a governmental entity. The District should work with its external CPA to review and create a district-specific procedures manual for its financial operations.

Observation: The District criteria for charging non-resident fees should be not be waivered. Excusing an established and required fee may be perceived as a gift of public funds.

Recommendation: Review established criteria for charging non-resident fees. The District should seek advice from counsel.

Observation: The District does not have a set fee schedule evaluation timeframe. Reviewing the schedule of fees/charges is important for aligning community expectations for the services/maintenance output of the District.

Recommendation: Establish a set fee schedule evaluation timeframe. It is critical that the District evaluate fees at regular intervals as it ensures that revenues can keep up with the escalating costs of materials/services. The District must evaluate its cost structure and align it with the service expectations of the community.

We will review the status of the current year comment during our next audit engagement.

Kevin Brejnak CPA

February 19, 2025

Kevin Brejnak, CPA

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April 1, 2025

To the Board of Trustees
Tulare Public Cemetery District

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Tulare Public Cemetery District for the fiscal year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated February 7, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices
Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Tulare Public Cemetery District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023-24. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit
We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements
Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. There were no misstatements identified during our audit that were not communicated to management.

Disagreements with Management
For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations
We have requested certain representations from management that are included in the management representation letter dated February 19, 2025.

Management Consultations with Other Independent Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the district's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Restriction on Use
This information is intended solely for the use of the Board of Trustees and management of Tulare Public Cemetery District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Kevin Brejnak, CPA

TULARE PUBLIC CEMETERY DISTRICT

Financial Statements
& Required Supplementary Information
With Independent Auditors' Report

For the Year Ended
June 30, 2024

TULARE PUBLIC CEMETERY DISTRICT
For the Fiscal Year Ended June 30, 2024
Table of Contents

Kevin Brejnak, CPA

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Tulare Public Cemetery District

Opinion
We have audited the accompanying financial statements of the governmental activities and each major fund of the Tulare Public Cemetery District (District) as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of June 30, 2024, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing* Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued a separate report dated February 19, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

CPA

February 19, 2025

Management's Discussion and Analysis (MD&A) offers readers of the Tulare Public Cemetery District's financial statements a narrative overview of the District's financial activities for the year ended June 30, 2024. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operations, a current-to prior year analysis, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- District's net position increased by approximately 3.7% compared to the prior fiscal year.
- The District experienced an increase in net position of $163,119.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis serves as an introduction to the District's financial statements. The District's basic financial statements reflect the combined results of the Operating and Capital Programs and include three components: (1) Statement of Net Position; (2) Statements of Revenues, Expenses, and Changes in Net Position; and (3) Notes to the Financial Statements.

The financial statements accompanying this MD&A present the net position and results of operations during the year ending June 30, 2024. These financial statements have been prepared using the accrual basis of accounting, which is similar to the accounting basis used by for-profit entities. Each financial statement is identified and defined in this section, and analyzed in subsequent sections of this MD&A.

REQUIRED FINANCIAL STATEMENTS

Statement of Net Position

The Statement of Net Position presents information on the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference between these items reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Assets exceed liabilities, resulting in a net position of $4,630,766 as of June 30, 2024.

Statements of Revenues, Expenses, and Changes in Net Position

The Statements of Revenues, Expenses, and Changes in Net Position present information showing how the District's net position changed during the fiscal year. All of the year's revenues and expenses are accounted for in the Statement of Revenues, Expenses, and Changes in Net Position. This statement measures the results of the District's operations for the year and can be used to determine if the District has successfully recovered all of its costs through user fees and other charges. Operating revenues and expenses are related to the District's core activities (sale of internment rights and burial services). General revenues and expenses are not directly related to the core activities of the District (e.g. interest income, interest expense, property taxes). For the fiscal year ended June 30, 2024 net position increased by $163,119.

REQUIRED FINANCIAL STATEMENTS (continued)

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. Some funds are required by State law and by granter requirements.

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION

Analysis of Net Position

Table A-1: Condensed Statement of Net Position

	June 30, 2024	June 30, 2023	Change
ASSETS			
Current assets	$ 3,342,551	$ 2,857,536	$ 485,015
Non-current assets	1,281,174	1,388,763	(107,589)
Total assets	4,623,725	4,246,299	377,426
DEFERRED OUTFLOWS	396,525	608,517	(211,992)
LIABILITIES			
Current liabilities	94,419	58,546	35,873
Non-current liabilities	20,088	22,386	(2,298)
Total liabilities	114,507	80,932	33,575
DEFERRED INFLOWS	274,977	306,237	(31,260)
NET POSITION			
Investment in capital assets	710,958	807,800	(96,842)
Restricted	2,315,812	2,118,250	197,562
Unrestricted	1,603,996	1,541,597	62,399
Total net position	$ 4,630,766	$ 4,467,647	$ 163,119

At the end of the fiscal year, the District shows a balance in its unrestricted net position of $1,630,996. The restricted assets increased due to an increased balance in the endowment from charges and investment earnings. Unrestricted assets increased which was due to net decreases in expenses associated with the District's position related to its CalPERS pension plan.

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)

Analysis of Revenues and Expenses

Table A-2: Condensed Statements of Activities

	June 30, 2024	June 30, 2023	Change
Program revenue	$ 1,410,758	$ 1,312,445	$ 98,313
Expenses	1,589,545	2,436,808	(847,263)
Net program expense	(178,787)	(1,124,363)	945,576
General revenues	341,906	372,510	(30,604)
Change in net position	163,119	(751,853)	914,972
Net position			
Beginning of year	4,467,647	5,219,500	(751,853)
End of year	$ 4,630,766	$ 4,467,647	$ 163,119

While the Statement of Net Position shows the change in financial position, the Statements of Revenues, Expenses and Changes in Net Position provides answers to the nature and source of these changes. The main factors in the change in net position is due to increased program and general revenues, combined with lower expenses.

Table A-3: Total Revenues

	June 30, 2024	June 30, 2023	Increase (Decrease)
Program revenues:			
Charges for services	$ 1,273,446	$ 1,197,647	$ 75,799
Endowment care fees	137,312	114,798	22,514
Total program revenues	1,410,758	1,312,445	98,313
General revenues:			
Property taxes	239,311	222,049	17,262
Other revenues	27,859	93,330	(65,471)
Investment earnings	74,736	57,131	17,605
Total general revenues	341,906	372,510	(30,604)
Total revenues	$ 1,752,664	$ 1,684,955	$ 67,709

Total revenue from all sources increased by 4.0%, or $67,709, from the prior year due mainly to investment earnings and gains in program revenue charges.

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)

Analysis of Revenues and Expenses

Table A-4: Total Expenses

	June 30, 2024	June 30, 2023	Increase (Decrease)
Expenses:			
Salaries and employee benefits	$ 847,804	$ 1,702,700	$ (854,896)
Utilities	52,953	72,305	(19,352)
Services and supplies	589,786	549,430	40,356
Interest on long-term debt	280	217	63
Depreciation	98,722	112,156	(13,434)
Total expenses	$ 1,589,545	$ 2,436,808	$ (847,263)

Total expenses for the District's operations decreased by $847,163, from the prior year due to recording net pension expenses of $942,859 in prior year due to changes in the CalPERS investments and the District's proportionate share which inflated salary and benefits costs.

CAPITAL ASSETS

Net capital assets decreased by $98,722 from the prior year due to depreciation charges.

Table A-5: Capital Assets at Year-End, Net of Depreciation

	Balance June 30, 2024	Balance June 30, 2023
Capital assets:		
Land	$ 129,465	$ 129,465
Depreciable assets	2,272,054	2,272,054
Accumulated depreciation	(1,686,339)	(1,587,617)
Total capital assets, net	$ 715,180	$ 813,902

ANALYSIS OF INDIVIDUAL DISTRICT FUNDS

General Operating Fund
Total budgeted expenditures for the fiscal year show expenditures exceeding revenues. The actual results for the year show revenues exceeding expenditures by $260,597. Higher than anticipated revenues and lower than projected expenditures for capital outlay led to an ending fund balance of $955,040.

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)

Analysis of Individual District Funds

Endowment Care Fund

The Endowment Care Fund increased by $188,545 over the prior year. The principal portion of this fund is restricted and cannot be used for general operations. The increase is due to investment gains on the principal portion and endowment fees charged for services.

FACTORS AFFECTING CURRENT FINANCIAL POSITION

The District is heavily reliant on generating at-need and pre-need sales to help operations. Any disruption in the number of services performed during a given year will have a dramatic impact on the level of spending the District can accommodate with spending down reserves.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our Board of Trustees, citizens, customers, taxpayers, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the funds it receives and the stewardship of the facilities it owns and operates. If you have questions about this report or need additional information, please contact the Tulare Public Cemetery District at 900 E. Kern Avenue, Tulare, CA 93274, (559) 686-5544.

TULARE PUBLIC CEMETERY DISTRICT
Statement of Net Position
June 30, 2024

	Governmental Activities
ASSETS	
Current assets:	
Cash and cash equivalents	$ 3,178,970
Accounts recievable	141,361
Inventory	22,220
Non-current assets:	
Net pension asset	565,994
Capital assets, net of accumulated depreciation	715,180
Total assets	4,623,725
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources for pension	396,525
LIABILITIES	
Accounts payable	94,419
Non-current liabilities:	
Due within one year	17,954
Due in more than one year	2,134
Total liabilities	114,507
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources for pension	274,977
NET POSITION	
Net investment in capital assets	710,958
Restricted for:	
Nonexpendable	2,083,159
Expendable	232,653
Unrestricted	1,603,996
Net position	$ 4,630,766

The notes to financial statements are an integral part of this statement.

TULARE PUBLIC CEMETERY DISTRICT
Statement of Activities
For the Fiscal Year Ended June 30, 2024

	Governmental Activities
EXPENSES	
Salaries and employee benefits	$ 847,804
Utilities	52,953
Services and supplies	589,786
Depreciation	98,722
Interest on long-term debt	280
Total expenses	1,589,545
PROGRAM REVENUES	
Charges for current services	1,410,758
Net program revenues (expenses)	(178,787)
GENERAL REVENUES	
Property taxes	239,311
Investment income	74,736
Other revenues	27,859
Total general revenues	341,906
Change in net position	163,119
Net position, July 1, 2023	4,467,647
Net position, June 30, 2024	$ 4,630,766

The notes to financial statements are an integral part of this statement.

TULARE PUBLIC CEMETERY DISTRICT
Balance Sheet – Governmental Funds
June 30, 2024

	General Fund	Permanent Fund Endowment Care Fund	Total Governmental Funds
ASSETS			
Cash and cash equivalents	$ 885,878	$ 2,293,092	$ 3,178,970
Accounts receivable	141,361	-	141,361
Inventory	22,220	-	22,220
Total assets	$ 1,049,459	$ 2,293,092	$ 3,342,551
LIABILITIES			
Accounts payable	$ 94,419	$ -	$ 94,419
Total liabiltiies	94,419	-	94,419
FUND BALANCES			
Nonspendable	22,720	2,060,439	2,083,159
Restricted	-	232,653	232,653
Unassigned	932,320	-	932,320
Total fund balances	955,040	2,293,092	3,248,132
Total liabilities and fund balances	$ 1,049,459	$ 2,293,092	$ 3,342,551

TULARE PUBLIC CEMETERY DISTRICT

Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position

June 30, 2024

Total fund balances - governmental funds		$ 3,248,132
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets net of accumulated depreciation, used in governmental activities are not financial resources and therefore, are not reported as assets in governmental funds.		
Cost of capital assets:	2,401,519	
Accumulated depreciation:	(1,686,339)	
Capital assets, net of depreciation		715,180
The assets and liabilities below are not due and payable in the current period and therefore are not reported in the governmental funds:		
Deferred outflows of resources - pension		396,525
Deferred inflows of resources - pension		(274,977)
Net pension liability/asset		565,994
Lease payable		(4,222)
Compensated absences		(15,866)
Total net position - governmental activities		$ 4,630,766

The notes to financial statements are an integral part of this statement.

TULARE PUBLIC CEMETERY DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds
For the Fiscal Year Ended June 30, 2024

	General Fund	Permanent Fund Endowment Care Fund	Total Governmental Funds
REVENUES			
Property taxes	$ 239,311	$ -	$ 239,311
Charges for current services	1,273,446	137,312	1,410,758
Other revenues	27,859	-	27,859
Investment income	23,503	51,233	74,736
Total revenues	1,564,119	188,545	1,752,664
EXPENDITURES			
Current:			
Salaries and employee benefits	658,623	-	658,623
Utilities	52,953	-	52,953
Services and supplies	589,786	-	589,786
Debt service:			
Principal	1,880	-	1,880
Interest	280	-	280
Total expenditures	1,303,522	-	1,303,522
Net change in fund balances	260,597	188,545	449,142
FUND BALANCE			
Balances, July 1, 2023	694,443	2,104,547	2,798,990
Balances, June 30, 2024	$ 955,040	$ 2,293,092	$ 3,248,132

The notes to financial statements are an integral part of this statement.

TULARE PUBLIC CEMETERY DISTRICT

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2024

Net change in fund balances - total governmental funds		$ 449,142
Amounts reported for governmental activities in the statement of activities are different because:		
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Net pension expense		(189,599)
Compensated absences		418
Governmental funds report capital outlay as expenditures, however, in the statement of activities the cost of those assets is allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:		
Expenditures for capital outlay	-	
Depreciation expense	(98,722)	
Net:		(98,722)
In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reduction of liabilities. Expenditures for repayment of the principal portion of long-term debt were:		1,880
Change in net position - governmental activities		$ 163,119

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

Description of Organization

The Tulare Public Cemetery District was established August 1, 1927, under the State Cemetery District Act of 1909 and as subsequently amended. It was later incorporated in the California Health and Safety code of 1939. At the time of organization, the Tulare Public Cemetery District took over the then existing Tulare City Cemetery, which had been in operation for approximately fifty years. The District operates as a special district under California Law and is subject to applicable sections of the Health and Safety Code Section 9010. The District's Board of Trustees is appointed by the Tulare County Board of Supervisors.

Reporting Entity

The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to governments and to general practice within California Special Districts. The District accounts for its financial transactions in accordance with the policies and procedures of the State Controller's Office Division of Local Government Fiscal Affairs Minimum Audit Requirements and Reporting Guidelines for California Special Districts.

The preparation of these financial statements requires management to make estimates and assumptions. Those estimates and assumptions affect the reported amounts of assets, liabilities, revenues, and expenditures, as well as the disclosure of contingent assets and liabilities. Actual results could differ from those estimates. Management also determines the accounting principles to be used in the preparation of the financial statements.

A description of the significant accounting policies employed in the preparation of these financial statements follows: Accounting principles generally accepted in the United States of America require that these financial statements present the accounts of the District and any of its component units. Component units are legally separate entities of which the District is considered to be financially accountable or otherwise has a relationship, which is such that the exclusion of the entity would cause the financial statements to be misleading. Blended component units are considered, in substance, part of the District's operations, so the accounts of these entities are to be combined with the data of the District. Component units, which do not meet these requirements, are reported in the financial statements as discrete units to emphasize their separate legal status. However, the District has determined that it is not financially accountable for, nor has any other relationship with, any other organization, which would require its inclusion in these financial statements.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately, compared to business-type activities, which rely to a significant extent on fees and charges for support. The District currently has no business- type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Government-Wide and Fund Financial Statements (continued)

Taxes and other items not properly included among program revenues are reported instead as general revenues. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, payments for services, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers all revenues available if they are collected within 120 days after yearend, except for contracts for services which are recognized at the time the contract is signed. Property taxes and investment income are susceptible to accrual. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Permanent funds account for assets for which the principal may not be spent.

The fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column.

The District reports the following major governmental funds:

> ***General Fund***: This fund is used to account for all financial resources of the District except those required to be accounted for in another fund. Included are transactions for services, rents, property taxes, and interest. The general fund balance is available to the District for any purpose provided it is expended or transferred according to the rules of the Health and Safety Code and by approval of the Board of Trustees.
>
> ***Endowment Care Fund***: This fund is used to account for financial resources to be used for future maintenance of the Cemetery at such time when all lots have been sold and there is no longer revenue generated from such sales. The resources are derived from an endowment care fee assessed on each sale of a burial right and earnings on these resources. The principal must be preserved intact. Endowment Fund is in accordance with Section 9065(e) of the California Health and Safety Code.

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)
Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year. Generally, available is defined as collectible within 60 days.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Budgetary Data
Health and Safety Code Section 9070(a) states that on or before August 30 of each year, the board of trustees shall adopt a final budget, which shall conform to the accounting and budgeting procedures for special districts contained in Subchapter 3 (commencing with § 1031.1) of, and Article 1 (commencing with § 1121) of Subchapter 4 of Division 2 of Title 2 of the California Code of Regulations. The board of trustees may divide the annual budget into categories, including, but not limited to maintenance and operation, employee compensation, interest and redemption for indebtedness, as well as reserves (for endowment income fund, capital outlay, pre-need, contingencies, and unallocated general reserve).

The District follows these procedures in establishing budgetary data reflected in the Required Supplementary Information – Budgetary Comparison Schedule. The annual budget is a complete financial plan for the ensuing budget year and consists of an operating budget and a capital budget. The General Fund is the only Fund for which an annual budget is legally adopted on a basis consistent with generally accepted accounting principles (GAAP). The Board then considers the proposed budget at its regular meeting, which is open to the public.

Property Taxes
Property taxes attach as an enforceable lien on property as of January 1, each year. Secured property taxes are levied on July 1 and are payable in two installments, on December 10 and April 10. The County of Tulare Assessor's Office assesses all real and personal property within the County each year.

Property tax in California is levied in accordance with Article 13A of the State Constitution at one (1%) of countywide assessed valuations. The County of Tulare Treasurer's Office remits an undisclosed portion of the one (1%) current and delinquent property tax collections to the District throughout the year.

Pension
The District follows *GASB Statement No. 68, Accounting and Financial Reporting for Pensions* which became applicable as of July 2014. This statement requires accrual-based measurement and recognition of the cost of pension benefits during the periods when employees render their services.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes.

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State statutes mandate the District maintain substantially all of its cash in the Tulare County Treasury. The County's investment pool operates in accordance with appropriate state laws and regulations. The fair value of the District's position in the pool is not the same as the value of the pooled shares. The method used to determine the value of participants' equity withdrawn is based on the book value, amortized cost plus accrued interest, multiplied by the District's percentage at the date of such withdrawal. The County Treasurer's investments, including U.S. Treasury and Agency securities, are carried at fair value based on current market prices. Bond anticipation notes are carried at fair value. Commercial paper is carried at amortized cost. Investments in bankers' acceptances and nonparticipating guaranteed investment contracts are carried at cost. Participating guaranteed investment contracts are carried at fair value based on net realizable value.

The District has adopted GASB Statement No. 72, Fair Value Measurement and Application; investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that GASB Statements require or permit in the statement of net position at the end of each reporting period. Mutual funds are carried at fair value based on the funds' share price. Local agency obligations are carried at fair value based on the value of each participating dollar.

Receivables and Allowance for Doubtful Accounts

Contracts for services include both preneed and at-need receivables to be collected. The accounts are evaluated on an annual basis to determine those that may not be collectable using the specific identification method. The allowance for accounts receivable is based on those accounts that have been identified as uncollectable that must be approved by the District's Board of Trustees to be written-off. At June 30, 2024 there was no allowance for accounts receivable.

Inventory

Inventory of preneed supplies and fuel is valued at the lower of cost or market using the first-in/first-out method. The costs of government fund-type inventories are recorded as expenditures when consumed rather than when purchased. As of June 30, 2024, the district had an inventory balance of $22,220.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than $5,000 and an estimated useful life of five years or more. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets are depreciated using the straight-line method over the estimated useful lives. Estimated service lives for the District's classes of assets are as follows:

Description	Estimated Lives
Buildings and Improvements	20-40 years
Machinery, Vehicles, and Equipment	10-15 years

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Interfund Balances and Transfers
Activity between funds that are representative of lending/borrowing arrangements outstanding at year-end are referred to as due to/from other funds (i.e. current portion of interfund loans). Interfund transfers occur because the District receives charges for services through the special revenues funds and transfers these funds to the general fund as expenditures are incurred or due to contractual requirements.

Deferred Outflows of Resources and Deferred Inflows of Resources
In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents the consumption of net position that applies to a future period and so will not be recognized as an outflow of resources until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflow of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources until that time.

Currently, the District has deferred inflows/outflows of resources for its pension plan.

Net Position
Net position is classified into three components: net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

- **Net investment in capital assets** - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- **Restricted** - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - This component of net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted".

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Pension
The District follows GASB Statement No. 68, Accounting and Financial Reporting for Pensions as of July 1, 2014. This statement requires accrual-based measurement and recognition of the cost of pension benefits during the periods when employees render their services.

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Tulare Public Cemetery District's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. CalPERS audited financial statements are publicly available reports that can be obtained at CalPERS' website under Forms and Publications.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date (VD)	June 30, 2022
Measurement Date (MD)	June 30, 2023
Measurement Period (MP)	July 1, 2022 to June 30, 2023

Fund Balances
The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

- **Nonspendable:** Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid assets.
- **Restricted:** Fund balance is reported as restricted when the constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provision or by enabling legislation.
- **Committed:** The District's highest decision-making level of authority rests with the District's Board. Fund balance is reported as committed when the Board passes a resolution that places specified constraints on how resources may be used. The Board can modify or rescind a commitment of resources through passage of a new resolution.
- **Assigned:** Resources that are constrained by the District's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.
- **Unassigned:** Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the District for any purpose.

When expenditures are incurred, and both restricted and unrestricted resources are available, it is the District's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated Absences

The liability for compensated absences reported in the government-wide statements consists of unpaid, accumulated annual and vacation leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

Compensated absences expected to be paid with expendable available resources are accrued and recorded as liabilities and expenditures of the general fund. Amounts not expected to be liquidated with expendable available financial resources are reported in the government-wide financial statements.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments at June 30, 2024, are reported at fair value and consisted of the following:

		Balance June 30, 2024
Petty cash	$	500
Cash on hand		2,409
Deposits in financial institutions		75,203
External Investment Pool - Cash in Tulare County Treasury		3,100,858
Total cash and investments	$	3,178,970

California statutes authorize governments to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 – Financial Affairs. The table below identifies the investment types that are authorized for the District by the California Government Code (or the District's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. For the year ended June 30, 2024, the District's permissible investments included the following instruments:

Authorized Investment Type	Maximum Maturity
U.S. Treasury Obligations	5 years
U.S. Agency Securities	5 years
Insured or Collateralized Certificates of Deposit	5 years
State of California Local Agency Investment Fund	N/A
Local Government Investment Pools	N/A
Money Market Funds	N/A
Passbook Savings and Money Market Accounts	N/A

Pooled Funds

The District maintains balances of cash in the County Treasury in each of its funds at June 30, 2024. The County pools and invests the cash. These pooled funds are carried at cost which approximates fair value. Interest earned is deposited to participating funds. Any investment losses are proportionately shared by all funds in the pool.

Because the District's deposits are maintained in a recognized pooled investment fund under the care of a third party and the District's share of the pool does not consist of specific, identifiable investment securities owned by the District, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

In accordance with applicable state laws, the County Treasurer may invest in derivative securities with the State of California. However, at June 30, 2024, the County Treasurer has represented that the Pooled Investment Fund contained no derivatives or other investments with similar risk profiles.

NOTE 2 – CASH AND INVESTMENTS (continued)

Custodial Credit Risk – Deposits and Investments
Custodial credit risk for deposits is the risk that in the event of a bank failure, the District will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that in the event of a failure of the counter party (e.g. broker-dealer) to a transaction, the District will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

Neither the California Government Code nor the County's investment policy contains legal or policy requirements that would limit the District's exposure to custodial credit risk for deposits or investments, except that the California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

Concentration of Credit Risk
The District's investment policy places limits on the amounts the District may invest in any one issuer or type of investment and as of June 30, 2024, and the District was in compliance with its investment policy.

Investment Valuation
The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District does not have any investments that are measured using Level 3 inputs.

The following presentation represents investment disclosures for investments held by the District as of June 30, 2024.

	Level 1	Level 2	Level 3	Total
External Investment Pool	$ -	$ 3,100,858	$ -	$ 3,100,858

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable consisted of the following at June 30, 2024:

	General Fund
Pre-need accounts	$ 142,392
Other receivables	(1,031)
Total	$ 141,361

NOTE 4 – PROPERTY TAXES

Property taxes allocated to the District for the year ended June 30, 2024 were as follows:

Current:	
Secured	$ 192,066
Unsecured	14,322
Supplemental	6,305
Tax relief subventions	1,157
Prior:	
Secured	4,455
Unsecured	292
Supplemental	832
Redevelopment	19,882
Total	$ 239,311

NOTE 5 – EQUIPMENT LEASE PAYABLE

The District leases equipment with a historical cost and accumulated depreciation of $10,000 and $7,500, respectively, under lease arrangements.

Future lease payments are as follows:

Year	Principal	Interest	Total
2024-25	$ 2,088	$ 117	$ 2,205
2025-26	2,134	26	2,160
	$ 4,222	$ 143	$ 4,365

NOTE 6 – CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2024, was as follows:

	Balance July 1, 2023	Additions	Retirements	Balance June 30, 2024
Capital assets not being depreciated:				
Land	$ 129,465	$ -	$ -	$ 129,465
Total capital assets not being depreciated	129,465	-	-	129,465
Capital assets being depreciated:				
Building & improvements	1,529,969	-	-	1,529,969
Equipment	732,085	-	-	732,085
Leased equipment	10,000	-	-	10,000
Total capital assets being depreciated	2,272,054	-	-	2,272,054
Accumulated depreciation for:				
Building & improvements	(1,169,799)	(41,406)	-	(1,211,205)
Equipment	(412,818)	(54,816)	-	(467,634)
Leased equipment	(5,000)	(2,500)	-	(7,500)
Total accumulated depreciation	(1,587,617)	(98,722)	-	(1,686,339)
Total capital assets being depreciated, net	684,437	(98,722)	-	585,715
Governmental activity capital assets, net	$ 813,902	$ (98,722)	$ -	$ 715,180

Depreciation expense for cemetery operations amounted to $98,722 for the fiscal year ended June 30, 2024. The district has no estimated costs remaining on current contracts.

NOTE 7 – NON-CURRENT LIABILITIES

A schedule of changes in non-current liabilities for the fiscal year ended June 30, 2024, is shown below:

	Balance July 1, 2023	Additions	Decreases	Balance June 30, 2024	Due Within One Year
Compensated absences	$ 16,284	$ -	$ 418	$ 15,866	$ 15,866

NOTE 8 – FUND BALANCE

At June 30, 2024, fund balances of the District's governmental funds were classified as follows:

	General Fund	Permanent Fund Endowment Care Fund	Total
Nonspendable:			
Endowment principal	$ -	$ 2,060,439	$ 2,060,439
Petty cash	500	-	500
Inventory	22,220	-	22,220
Total Nonspendable	22,720	2,060,439	2,083,159
Restricted:			
Cemetery maintenance	-	232,653	232,653
Total Restricted	-	232,653	232,653
Unassigned:			
Unassigned balances	932,320	-	932,320
Total Unassigned	932,320	-	932,320
Total	$ 955,040	$ 2,293,092	$ 3,248,132

NOTE 9 – COMMITMENTS, CONTINGENCIES AND OTHER UNCERTAINTIES

The District is involved in routine litigation incidental to its business and may be subject to claims and litigation from outside parties. After consultation with legal counsel, management believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

Investment securities are exposed to various risks such as interest rate, market and credit. The financial markets in recent months have shown heightened volatility and the markets are significantly down. Due to the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the various risk factors, in the near term could materially affect investment balances and the amounts reported in the financial statements. Additionally, many mutual funds invest in the securities of foreign companies, which involve special risks and considerations not typically associated with investing in U.S. companies.

NOTE 10 – PENSION PLAN

Plan Description, Benefits Provided and Employees Covered

All qualified permanent and probationary employees are eligible to participate in the Tulare Public Cemetery District Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS). The Plan consists of an individual rate plan within a miscellaneous risk pool. Plan assets may be used to pay benefits for any employer rate plan of the miscellaneous pools. Accordingly, rate plans within the miscellaneous pools are not separate plans under GASB Statement No. 68.

Individual employers may sponsor more than one rate plan in the miscellaneous pools. Tulare Public Cemetery District sponsors two rate plans (Classic and PEPRA). Benefit provisions under the Plan are established by State statute and Tulare Public Cemetery District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found at CalPERS' website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 55 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

Contribution Description

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and will be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The District's contributions to the Plan for the year ended June 30, 2024 were $41,896.

For the measurement period ended June 30, 2022 (the measurement date), the active employee contribution rate is 7.10 percent of annual pay, and the employer's contribution rate is 10.10 percent (7.68 percent for PEPRA) of annual payroll. Employer contributions rates may change if plan contracts are amended. It is the responsibility of the employer to make necessary accounting adjustments to reflect the impact due to any Employer Paid Member Contributions or situations where members are paying a portion of the employer contribution. CalPERS collects employer contributions for the Plan as a percentage of payroll for the normal cost portion as noted in the rates above and as a dollar amount for contributions toward the unfunded liability. The dollar amounts are billed on a monthly basis.

NOTE 10 – PENSION PLAN (continued)

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions
At June 30, 2024, the District reported a net pension (asset) liability of ($565,994) for its proportionate share of the net pension liability. The net pension (asset) liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022, rolled forward to June 30, 2023, using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participants actuarially determined.

At June 30, 2024, the District's net pension liability as a proportion of the miscellaneous pool was (0.011%). The District recognized pension expense of $189,599 for the year ended June 30, 2024.

At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 42,281	$ -
Differences between actual and expected experience	4,485	28,914
Changes in assumptions	-	34,172
Change in employer's proportion and differences between the employer's contributions and employer's proportionate share of contributions	349,759	120,251
Net differences between projected and actual earnings on plan investments	-	91,640
Total	$ 396,525	$ 274,977

The $42,281 reported as deferred outflows of resources related to the pension resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30	Deferred Outflows/(Inflows) of Resources
2025	$ 103,296
2025	59,432
2027	(80,830)
2028	(2,631)

NOTE 10 – PENSION PLAN (continued)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability
The June 30, 2020 total pension liability was based on the following actuarial methods and assumptions:

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry-Age Normal
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Projected Salary Increase	Varies by Entry Age and Serivce
Investment Rate of Return	6.90% Net of Pension Investment and Administrative Expense
Mortality	Derived using CalPERS Membership Date for all funds Annuitant Mortality Table

(1) The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

All other actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the fiscal years 1997 to 2011, including updates to salary increase, mortality, and retirement rates. The Experience Study report can be obtained at CalPERS' website at www.calpers.ca.gov under Forms and Publications.

Change in Assumption
There were no assumption changes in 2023. Effective with the June 30, 2021 valuation date (2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

Discount Rate
The discount rate used to measure the total pension liability for PERF C was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

NOTE 10 – PENSION PLAN (continued)

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Large Cap Equity	10%	5.40%
Small Cap Equity	3%	6.17%
Developed International Equity	10%	6.13%
Emerging Markets Equity	9%	8.17%
Core Fixed	4%	0.39%
Short-Term Govt/Credit	14%	-0.014%
Cash & Equaivalents	3%	-0.73%
Private Equity	15%	10.83%
Private Credit	13%	5.93%
Infastructure	3%	6.30%
Value Add Real Estate	5%	7.20%
Opportunistic Real Estate	5%	8.50%
Risk Parity	3%	3.80%
Hedge Funds	3%	2.40%
Total	100%	

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.90%) or one percentage point higher (7.90%) than the current rate:

1% Decrease	5.90%
Net Pension Liability	$ (263,987)
Current Discount Rate	6.90%
Net Pension Liability	$ (565,994)
1% Increase	7.90%
Net Pension Liability	$ (814,572)

NOTE 10 – PENSION PLAN (continued)

Pension Plan Fiduciary Net Position
Detailed information about the Plan's fiduciary net positions is available in the separately issued CalPERS financial report.

The District did not report a payable outstanding for contributions to the pension plan required for the year ended June 30, 2024.

Subsequent Events
There were no subsequent events that would materially affect the results presented in this disclosure.

Amortization of Deferred Outflows and Deferred Inflows of Resources
Under GASB 68, gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of the gain or loss: Net differences between projected and actual earnings on pension plan investments (5 year straight-line amortization) and all other amounts (Straight-line amortization over the expected average remaining service lifetime (EARSL) of all members that are provided with benefits (active, inactive, and retired) as of the beginning of the measurement period).

NOTE 11 – SUBSEQUENT EVENTS

Events subsequent to June 30, 2024, have been evaluated through February 19, 2025, the date at which the District's audited financial statements were available to be issued. No events requiring disclosure have occurred through this date.

Required Supplementary Information

TULARE PUBLIC CEMETERY DISTRICT
Budgetary Comparison Schedule – General Fund
For the Fiscal Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Property taxes	$ 225,000	$ 225,000	$ 239,311	$ 14,311
Charges for current services	1,055,000	1,055,000	1,273,446	218,446
Other revenues	28,100	28,100	27,859	(241)
Investment income	7,000	7,000	23,503	16,503
Total revenues	1,315,100	1,315,100	1,564,119	249,019
EXPENDITURES				
Current:				
Salaries and employee benefits	852,250	852,250	658,623	193,627
Utilities	75,000	75,000	52,953	22,047
Services and supplies	541,805	541,805	589,786	(47,981)
Capital outlay	150,000	150,000	-	150,000
Debt service	-	-	2,160	(2,160)
Total expenditures	1,619,055	1,619,055	1,303,522	315,533
OTHER FINANCING SOURCES/USES				
Operating transfers in	60,000	60,000	-	(60,000)
Net change in fund balances	(243,955)	(243,955)	260,597	504,552
FUND BALANCE				
Balances, July 1, 2023	694,443	694,443	694,443	
Balances, June 30, 2024	$ 450,488	$ 450,488	$ 955,040	

TULARE PUBLIC CEMETERY DISTRICT
Schedule of the District's Proportionate Share of the Net Pension Liability
For the Fiscal Year Ended June 30, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016
Proportion of the Net Pension Liability	-0.011%	-0.053%	-0.050%	-0.010%	-0.020%	-0.020%	-0.010%	-0.020%	-0.020%
Proportionate Share of the Net Pension Liability	(565,994)	(574,861)	(1,005,000)	(595,000)	(602,000)	(598,000)	(504,000)	(605,000)	(475,000)
Covered Payroll	446,472	509,609	410,000	259,000	243,000	249,000	281,000	251,000	318,000
Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	-126.8%	-112.8%	-245.1%	-229.7%	-247.7%	-240.2%	-179.4%	-241.0%	-149.4%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	123.0%	143.2%	166.0%	131.0%	133.0%	132.0%	131.0%	139.0%	133.0%

TULARE PUBLIC CEMETERY DISTRICT
Schedule of District's Pension Contributions
For the Fiscal Year Ended June 30, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually Required Contribution (Actuarially Determined)	$ 42,281	$ 41,896	$ 35,442	$ 26,874	$ 18,130	$ 20,155	$ 15,345	$ 17,583	$ 18,779
Contributions in Relation to the Actuarially Determined Contributions	(42,281)	(41,896)	(35,442)	(26,874)	(18,130)	(20,155)	(15,345)	(17,583)	(18,779)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered Payroll	$446,472	$509,609	$505,000	$410,000	$259,000	$243,000	$249,000	$281,000	$251,000
Contributions as a Percentage of Payroll	9.47%	8.22%	7.0%	6.6%	7.0%	8.3%	6.2%	6.3%	7.5%

NOTES TO SCHEDULE

Budgetary Comparison Schedule
This schedule is required by GASB Statement No. 34 as required supplementary information (RSI) for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the District's budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

Excess of Expenditures Over Appropriations
At June 30, 2024, the District had excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule were incurred was follows:

Appropriations Category	Amount
Current:	
Services and supplies	$ 47,981
Debt service	2,160

Schedule of the District's Proportionate Share of the Net Pension Liability
This schedule presents information on the District's proportionate share of the net pension liability (NPL), and the plans' fiduciary net position. In the future, as data become available, ten years of information will be presented.

Schedule of District Contributions
This schedule presents information on the District's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data become available, ten years of information will be presented.

Other Independent Auditors' Report

Kevin Brejnak, CPA

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Trustees
Tulare Public Cemetery District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Tulare Public Cemetery District as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Tulare Public Cemetery District's basic financial statements, and have issued our report thereon dated February 19, 2025.

Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered Tulare Public Cemetery District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Tulare Public Cemetery District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Tulare Public Cemetery District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters
As part of obtaining reasonable assurance about whether Tulare Public Cemetery District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kum Bogard CPA

February 19, 2025

TULARE PUBLIC CEMETERY NORTH

SINGLE BURIAL GRAVE FLAT STONE	Existing	Proposed	CREMATION BURIAL Existing	Proposed
Grave	$1,000.00	$1,750.00		
Open/Close	$1,200.00	$1,400.00	$400.00	$700.00
Casket/Urn	$600.00	$700.00	$166.00	$185.00
Sales Tax	$49.50	$57.75	$13.70	$15.26
Concrete Base Setting Fee	$400.00	$450.00		
Adminstration Fee	$300.00	$450.00	$300.00	$450.00
Endowment (Each Person)	$393.00	$400.00	$393.00	$400.00
Standard Crypt/Urn Installation	$263.00	$450.00	$0.00	$150.00
TOTAL	**$4,205.50**	**$5,657.75**	**$1,272.70**	**$1,900.26**

SINGLE BURIAL GRAVE TALL STONE			CREMATION BURIAL	
Grave	$2,500.00	$3,250.00		
Open/Close	$1,300.00	$1,600.00	$550.00	$800.00
Casket/Urn	$600.00	$700.00	$166.00	$185.00
Sales Tax	$49.50	$57.75	$13.70	$15.26
Concrete Base Setting Fee	$400.00	$450.00		
Adminstration Fee	$300.00	$450.00	$300.00	$450.00
Endowment (Each Person)	$393.00	$400.00	$393.00	$400.00
Standard Crypt/Urn Installation	$263.00	$450.00	$0.00	$200.00
TOTAL	**$5,805.50**	**$7,357.75**	**$1,422.70**	**$2,050.26**

DOUBLE DEATH BURIAL FLAT STONE			2ND CASKET	
Grave	$1,000.00	$1,750.00		
Open/Close	$1,500.00	$1,700.00	$1,200.00	$1,400.00
Casket/Urn	$600.00	$700.00	$600.00	$700.00
Sales Tax	$49.50	$57.75	$49.50	$57.75
Concrete Base Setting Fee	$400.00	$450.00		
Adminstration Fee	$300.00	$450.00	$300.00	$450.00
Endowment (Each Person)	$393.00	$400.00	$393.00	$400.00
Standard Crypt/Urn Installation	$263.00	$550.00	$263.00	$450.00
TOTAL	**$4,505.50**	**$6,057.75**	**$2,805.50**	**$3,457.75**

DOUBLE DEATH BURIAL TALL STONE			2ND CASKET	
Grave	$2,500.00	$3,250.00		
Open/Close	$1,800.00	$1,900.00	$1,200.00	$1,600.00
Casket/Urn	$600.00	$700.00	$600.00	$700.00
Sales Tax	$49.50	$57.75	$49.50	$57.75
Concrete Base Setting Fee	$400.00	$450.00		
Adminstration Fee	$300.00	$450.00	$300.00	$450.00
Endowment (Each Person)	$393.00	$400.00	$393.00	$400.00
Standard Crypt/Urn Installation	$263.00	$550.00	$263.00	$450.00
TOTAL	**$6,305.50**	**$7,757.75**	**$2,805.50**	**$3,657.75**

Non Resident Fee of $1200.00 for 1st Burial and $450.00 for 2nd Casket/Cremation

For 2nd Casket/Cremation a Concrete Base Setting Fee if none exists

Saturday Gravside Service (One Hour Max) - $1600.00

TULARE PUBLIC CEMETERY NORTH CEMETERY

BABY BURIAL GRAVE FLAT STONE

	Existing	Proposed
1/2 Grave	$215.00	$315.00
Open/Close	$210.00	$250.00
Baby Vault	$246.00	$295.00
Sales Tax	$20.30	$24.34
Concrete Base Setting Fee	$200.00	$200.00
Adminstration Fee	$300.00	$300.00
Endowment (Each Person)	$250.00	$250.00
Baby Vault Installation	$105.00	$125.00
TOTAL	**$1,546.30**	**$1,759.34**

CREMATION BURIAL FLAT STONE 1/2 GRAVE

			2ND-4TH INTERMENT (EA)	
			Existing	Proposed
1/2 Grave	$500.00	$850.00		
Open/Close	$400.00	$700.00	$400.00	$700.00
Vault/Urn	$166.00	$185.00	$166.00	$185.00
Sales Tax	$13.70	$15.26	$13.70	$15.26
Concrete Base Setting Fee	$400.00	$450.00		
Adminstration Fee	$300.00	$450.00	$300.00	$450.00
Endowment (Each Person)	$250.00	$400.00	$250.00	$400.00
Standard Crypt/Urn Installation		$150.00	$0.00	$150.00
TOTAL	**$2,029.70**	**$3,200.26**	**$1,129.70**	**$1,900.26**

CREMATION BURIAL TALL STONE 1/2 GRAVE

			2ND-4TH INTERMENT (EA)	
1/2 Grave	$790.00	$1,200.00		
Open/Close	$550.00	$800.00	$550.00	$800.00
Vault/Urn	$166.00	$185.00	$166.00	$185.00
Sales Tax	$13.70	$15.26	$13.70	$15.26
Concrete Base Setting Fee	$400.00	$450.00		
Adminstration Fee	$300.00	$450.00	$300.00	$450.00
Endowment (Each Person)	$250.00	$400.00	$250.00	$400.00
Standard Crypt/Urn Installation		$200.00		$200.00
TOTAL	**$2,469.70**	**$3,700.26**	**$1,279.70**	**$2,050.26**

Non Resident Fee of $200 for Baby Burial, $600.00 for First Cremation Burial 1/2 Grave and $350.00 for 2nd-4th Interment (each)
For 2nd Casket/Urn there is a Concrete Base Setting Fee if none exists

TULARE PUBLIC CEMETERY KERN

SINGLE BURIAL GRAVE FLAT STONE	Existing	Proposed	CREMATION BURIAL Existing	CREMATION BURIAL Proposed
Grave	$6,000.00	$6,000.00		
Open/Close	$1,200.00	$1,400.00	$700.00	$900.00
Casket/Urn	$600.00	$700.00	$166.00	$185.00
Sales Tax	$49.50	$57.75	$13.70	$15.26
Concrete Base Setting Fee	$400.00	$450.00		
Adminstration Fee	$300.00	$450.00	$300.00	$450.00
Endowment (Each Person)	$600.00	$600.00	$600.00	$600.00
Standard Crypt/Urn Installation	$263.00	$450.00		$150.00
TOTAL	**$9,412.50**	**$10,107.75**	**$1,779.70**	**$2,300.26**

SINGLE BURIAL GRAVE TALL STONE			CREMATION BURIAL	
Grave	$7,500.00	$7,500.00		
Open/Close	$1,800.00	$1,700.00	$1,000.00	$1,200.00
Casket/Urn	$600.00	$700.00	$166.00	$185.00
Sales Tax	$49.50	$57.75	$13.70	$15.26
Concrete Base Setting Fee	$400.00	$450.00		
Adminstration Fee	$300.00	$450.00	$300.00	$450.00
Endowment (Each Person)	$750.00	$750.00	$750.00	$750.00
Standard Crypt/Urn Installation	$263.00	$450.00		$200.00
TOTAL	**$11,662.50**	**$12,057.75**	**$2,229.70**	**$2,800.26**

DOUBLE DEATH BURIAL FLAT STONE			2ND CASKET	
Grave	$6,000.00	$6,000.00		
Open/Close	$1,500.00	$1,800.00	$1,200.00	$1,400.00
Casket/Urn	$600.00	$700.00	$600.00	$700.00
Sales Tax	$49.50	$57.75	$49.50	$57.75
Concrete Base Setting Fee	$400.00	$450.00		
Adminstration Fee	$300.00	$450.00	$300.00	$450.00
Endowment (Each Person)	$600.00	$600.00	$600.00	$600.00
Standard Crypt/Urn Installation	$263.00	$550.00	$263.00	$450.00
TOTAL	**$9,712.50**	**$10,607.75**	**$3,012.50**	**$3,657.75**

DOUBLE DEATH BURIAL TALL STONE			2ND CASKET	
Grave	$7,500.00	$7,500.00		
Open/Close	$1,800.00	$2,000.00	$1,200.00	$1,800.00
Casket/Urn	$600.00	$700.00	$600.00	$700.00
Sales Tax	$49.50	$57.75	$49.50	$57.75
Concrete Base Setting Fee	$400.00	$450.00		
Adminstration Fee	$300.00	$450.00	$300.00	$450.00
Endowment (Each Person)	$750.00	$750.00	$750.00	$750.00
Standard Crypt/Urn Installation	$263.00	$550.00	$263.00	$450.00
TOTAL	**$11,662.50**	**$12,457.75**	**$3,162.50**	**$4,207.75**

Non Resident Fee of $2000.00 for 1st Burial and $750.00 for 2nd Casket/Urn

For 2nd Casket/Urn a Concrete Base Setting Fee if none exists

Saturday Gravside Service (One Hour Max) - $1600.00

TULARE PUBLIC CEMETERY KERN

BABY BURIAL GRAVE FLAT STONE

	Existing	Proposed
1/2 Grave	$900.00	$800.00
Open/Close	$210.00	$250.00
Baby Vault	$246.00	$295.00
Sales Tax	$20.30	$24.34
Concrete Base Setting Fee	$200.00	$200.00
Adminstration Fee	$300.00	$300.00
Endowment (Each Person)	$250.00	$250.00
Baby Vault Installation	$105.00	$125.00
TOTAL	**$2,231.30**	**$2,244.34**
Non-Resident Fee	$304.70	$350.00

CREMATION BURIAL FLAT STONE 1/2 GRAVE

			2ND-4TH INTERMENT (EA) Existing	2ND-4TH INTERMENT (EA) Proposed
1/2 Grave	$2,000.00	$2,000.00		
Open/Close	$700.00	$900.00	$700.00	$900.00
Vault/Urn	$166.00	$185.00	$166.00	$185.00
Sales Tax	$13.70	$15.26	$13.70	$15.26
Concrete Base Setting Fee	$400.00	$450.00		
Adminstration Fee	$300.00	$450.00	$300.00	$450.00
Endowment (Each Person)	$250.00	$400.00	$250.00	$400.00
Standard Crypt/Urn Installation		$150.00	$0.00	$150.00
TOTAL	**$3,829.70**	**$4,550.26**	**$1,429.70**	**$2,100.26**

CREMATION BURIAL TALL STONE 1/2 GRAVE

			2ND-4TH INTERMENT (EA)	
1/2 Grave	$3,000.00	$3,000.00		
Open/Close	$1,000.00	$1,200.00	$1,000.00	$1,200.00
Vault/Urn	$166.00	$185.00	$166.00	$185.00
Sales Tax	$13.70	$15.26	$13.70	$15.26
Concrete Base Setting Fee	$400.00	$450.00		
Adminstration Fee	$300.00	$450.00	$300.00	$450.00
Endowment (Each Person)	$300.00	$400.00	$300.00	$400.00
Standard Crypt/Urn Installation		$200.00		$200.00
TOTAL	**$5,179.70**	**$5,900.26**	**$1,779.70**	**$2,450.26**

Non Resident Fee of $900.00 for Non-Baby Cremation Burial 1/2 Grave and $400.00 for 2nd-4th Interment
For 2nd Casket/Urn thre is a Concrete Base Setting Fee if none exists

TULARE PUBLIC CEMETERY KERN NICHES & OSSUARY

NICHE #1-5 & #10 WITH FIVE ROWS

Row 1 (Top) 2 Cremation Max	Existing	Proposed	2nd Inurnment Proposed
NICHE #1-5 & #10 (Top)	$1,304.00	$1,550.00	
Open/Close Service Set Up		$500.00	$500.00
Adminstration Fee	$300.00	$450.00	$450.00
Endowment (Each Person)	$250.00	$400.00	$400.00
TOTAL	**$1,854.00**	**$2,900.00**	**$1,350.00**

NICHE #6-9 WITH FOUR ROWS

Row 1 (Top) 2 Cremation Max	Existing	Proposed	2nd Inurnment Proposed
NICHE #6-9 Row 1 (Top)	$1,304.00	$1,550.00	
Open/Close Service Set Up		$500.00	$500.00
Adminstration Fee	$300.00	$450.00	$450.00
Endowment (Each Person)	$250.00	$400.00	$400.00
TOTAL	**$1,854.00**	**$2,900.00**	**$1,350.00**

NICHE #1-5 & #10 WITH FIVE ROWS

Row 2-4 (Middle) 2 Cremation Max	Existing	Proposed	2nd Inurnment Proposed
NICHE #1-5 & #10 (Middle Area)	$1,630.00	$1,550.00	
Open/Close Service Set Up		$500.00	$500.00
Adminstration Fee	$300.00	$450.00	$450.00
Endowment (Each Person)	$172.00	$400.00	$400.00
TOTAL	**$2,102.00**	**$2,900.00**	**$1,350.00**

NICHE #6-9 WITH FOUR ROWS

Rows 2-3 (Middle Area) 2 Crematior	Existing	Proposed	2nd Inurnment Proposed
NICHE #6-9 Row 1 (Middle Area)	$1,630.00	$1,950.00	
Open/Close Service Set Up		$500.00	$500.00
Adminstration Fee	$300.00	$450.00	$450.00
Endowment (Each Person)	$172.00	$400.00	$400.00
TOTAL	**$2,102.00**	**$3,300.00**	**$1,350.00**

NICHE #1-5 & #10 WITH FIVE ROWS

Row 5 (Bottom) 2 Cremation Max	Existing	Proposed	2nd Inurnment Proposed
NICHE #1-5 & #10 (Bottom)	$979.00	$1,150.00	
Open/Close Service Set Up		$500.00	$500.00
Adminstration Fee	$300.00	$450.00	$450.00
Endowment (Each Person)	$172.00	$400.00	$400.00
TOTAL	**$1,451.00**	**$2,500.00**	**$1,350.00**

NICHE #6-9 WITH FOUR ROWS

Row 4 (Bottom) 2 Cremation Max	Existing	Proposed	2nd Inurnment Proposed
NICHE #6-9 Row 4 (Bottom)	$979.00	$1,150.00	
Open/Close Service Set Up		$500.00	$500.00
Adminstration Fee	$300.00	$450.00	$450.00
Endowment (Each Person)	$172.00	$400.00	$400.00
TOTAL	**$1,451.00**	**$2,500.00**	**$1,350.00**

HEXAGON 2nd Cremation Max Inurnment

	Existing	Proposed	2nd Inurnment Proposed
Hexagon	$750.00	$1,550.00	
Open/Close Service Set Up		$500.00	$500.00
Adminstration Fee	$300.00	$450.00	$450.00
Endowment (Each Person)	$172.00	$400.00	$400.00
TOTAL	**$1,222.00**	**$2,900.00**	**$1,350.00**

Non Resident Fee of $750.00 for 1st & 2nd Inurnment of Niches

ROSE GARDEN OSSUARY -With Service - NO Disinterment

	Existing	Proposed
OSSUARY	$53.00	$60.00
Endowment (Each Person)	$27.00	$150.00
Open/Close Service Set Up	$53.00	$450.00
Adminstration Fee	$172.00	$250.00
Plaque Space (No Plauque)	$80.00	$150.00
TOTAL	**$385.00**	**$1,060.00**

ROSE GARDEN OSSUARY -No Service - NO Disinterment

	Existing	Proposed
OSSUARY	$53.00	$60.00
Endowment (Each Person)	$27.00	$150.00
Open/Close Service Set Up	$53.00	$100.00
Adminstration Fee	$172.00	$250.00
Plaque Space (No Plauque)	$80.00	$150.00
TOTAL	**$385.00**	**$710.00**

ROSE GARDEN MEMORIAL WALL - Plaque Space $300.00

Non Resident Fee of $225.00 for Rose Garden Ossuary Interment

TULARE PUBLIC CEMETERY KERN & NORTH ADDITONAL FEES

Standard and Protective Vault Prices - Excludes Sales Tax

	Existing	Proposed
Dome or Flat Standard	$600.00	$700.00
Monticello - Premium Protective Vault	$1,495.00	$1,665.00
Baby Standard	$246.00	$295.00
Youth Standard	$414.00	$465.00
Oversize Standard	$800.00	$950.00
Extra Oversize Standard	$1,000.00	$1,200.00
Oversize/Extra based on Width & Weight		

Installation of Vaults

Existing	Proposed
$263.00	$450.00
$315.00	$550.00
$105.00	$125.00
$263.00	$300.00
$368.00	$1,000.00
$0.00	$1,600.00

Urn Vault/Cremation Burila - Excludes Sales Tax

Medium Standard	$166.00	$185.00
Large Standard	$197.00	$225.00
Medium/Standard -Colors	No Existing	$200.00
Monticello-Short Prem Urn/Protec Vault	$585.00	$645.00

Installation of Urn Vaults

No Existing	$150.00
No Existing	$250.00

KERN CEMETERY OVERSIZE BURIALS

Side by Side Flat Stone Row No Double Depth

	No Existing	Proposed
Grave- Standard Approx 4'X8' X 2		$12,000.00
Open/Close Grace Service Prep		$1,700.00
Extra Oversize Standard		$1,200.00
Sales Tax		$99.00
Concrete Base Setting Fee		$900.00
Administrative Fee		$450.00
Endowment Care		$1,200.00
Extra Oversize Standard Installation		$1,600.00
TOTAL		**$19,149.00**

Side by Side Tall Stone Row No Double Depth

No Existing	Proposed
	$15,000.00
	$1,900.00
	$1,200.00
	$99.00
	$900.00
	$450.00
	$1,500.00
	$1,600.00
	$22,649.00

Kern Cemetery Non Resident Fee of $3000.00 for Flat Stone and $3500.00 for Tall Stone

NORTH J CEMETERY OVERSIZE BURIALS

Side by Side Flat Stone Row No Double Depth

	No Existing	Proposed
Grave- Standard Approx 4'X8' X 2		$3,500.00
Open/Close Grace Service Prep		$1,600.00
Extra Oversize Standard		$1,200.00
Sales Tax		$99.00
Concrete Base Setting Fee		$900.00
Administrative Fee		$450.00
Endowment Care		$800.00
Extra Oversize Standard Installation		$1,600.00
TOTAL		**$10,149.00**

Side by Side Tall Stone Row No Double Depth

No Existing	Proposed
	$6,500.00
	$1,800.00
	$1,200.00
	$99.00
	$900.00
	$450.00
	$800.00
	$1,000.00
	$12,749.00

North Cemetery Non Resident Fee of $1600.00 for Flat Stone and $2100.00 for Tall Stone

TULARE PUBLIC CEMETERY DISTRICT - KERN & NORTH

Various Items Price List

	Existing	Proposed
Copies Each Page	$1.00	$1.00
Transfer Fee for Plot/Niche	$450.00	$450.00
Burial Rights Certificate Replacement of Original	$50.00	$50.00
Administration Fee	$300.00	$450.00
Concrete Base Grave	$400.00	$450.00
Concrete Base Baby Grave	$200.00	$200.00
Marker Removal		$250.00
Plot Flower Vases - Vase Only	$50.00	$60.00
Plot Flower Vases - Vase Container & Vase	$65.00	$75.00
Niche Flower Vases - Set with Bracket 4"	$30.00	$35.00
Niche Flower Vases - Set with Bracket 5 1/2"	$40.00	$45.00
Niche Flower Vases - Set with Bracket 8"	$50.00	$55.00
Niche Flower Vases - Vase Replacement 4"	$20.00	$25.00
Niche Flower Vases - Vase Replacement 5 1/2"	$25.00	$30.00
Niche Flower Vases - Vase Replacement 8"	$30.00	$35.00
Flower Garland for Urn Vault	$30.00	$25.00
Adhesive Emblem for Urn Vault	$15.00	$10.00
Cremation Burial Additional Package	$55.00	$55.00
Returned Check Fee	$35.00	$35.00
Table with Tablecloth - Rental	$30.00	$25.00
Easel for Picture - Rental	$15.00	$10.00
Podium - Rental	$25.00	$20.00
Speaker with Microphone - Rental	$45.00	$35.00
12 Chairs Additional - Rental	$75.00	$75.00
Extra Canopy - Rental	$75.00	$75.00
Additional Time - One Hour	$150.00	$150.00

Disenterment KERN & NORTH FLAT HEADSTONE AREAS - Single Burial FULL GRAVE CASKET

Disenterment Fee	$5,000.00	$5,000.00
Open/Close	$1,200.00	$1,400.00
Administration Fee	$300.00	$450.00
Marker Removal & No Replacement		$250.00
TOTAL	$6,500.00	$7,100.00

Disenterment KERN TALL HEADSTONE AREAS - Single Burial FULL GRAVE CASKET

Disenterment Fee	$5,000.00	$6,000.00
Open/Close	$1,800.00	$1,700.00
Administration Fee	$300.00	$450.00
Marker Removal & No Replacement		$250.00
TOTAL	$7,100.00	$8,400.00

Disenterment NORTH TALL HEADSTONE AREAS - Single Burial FULL GRAVE CASKET

Disenterment Fee	$5,000.00	$5,500.00
Open/Close	$1,300.00	$1,600.00
Administration Fee	$300.00	$450.00
Marker Removal & No Replacement		$250.00
TOTAL	$6,600.00	$7,800.00

These fees do not include reinterment. It also does no include new grave, new vault or casket if needed to relocate or reinter. It also does not account for double depth burials only single.

TULARE PUBLIC CEMETERY DISTRICT - KERN & NORTH

Vault Prices - Premium for Caskets or Urn

	Existing	Proposed
THE WILBERT BRONZE -BURIAL VAULT	$12,995.00	$15,225.00
BRONZE TRIUNE - BURIAL VAULT	$6,595.00	$7,475.00
COPPER TRIUNE - BURIAL VAULT	$6,495.00	$7,365.00
STAINLESS STEEL TRIUNE - BURIAL VAULT	$4,195.00	$4,765.00
CAMEO ROSE - BURIAL VAULT	$4,195.00	$4,765.00
VETRAN TRIUNE - BURIAL VAULT	$4,195.00	$4,765.00
VENETIAN - BURIAL VAULT	$2,495.00	$2,815.00
VENETIAN OVERSIZE - BURIAL VAULT	$2,895.00	$3,245.00
CONTINENTAL - BURIAL VAULT	$2,195.00	$2,440.00
SALUTE - BURIAL VAULT	$1,695.00	$1,890.00
MONTICELLO - BURIAL VAULT	$1,495.00	$1,665.00
MONTICELLO OVERSIZE - BURIAL VAULT	$1,795.00	$2,015.00
MONTICELLO YOUTH - BURIAL VAULT	$1,095.00	$1,205.00
LOVED & CHERISHED 31X10.5 INTERNAL	$855.00	$965.00
LOVED & CHERISHED 24X9 INTERNAL	$685.00	$775.00
LOVED & CHERISHED 19X8 INTERNAL	$495.00	$550.00
BRONZE TRIUNE URN VAULT	$1,085.00	$1,245.00
COPPER TRIUNE URN VAULT	$1,095.00	$1,255.00
STAINLESS STEEL TRIUNE URN VAULT	$935.00	$1,075.00
CAMEO ROSE URN VAULT	$935.00	$1,075.00
VETERAN TRIUNE URN VAULT	$935.00	$1,075.00
VENETIAN URN VAULT	$725.00	$820.00
WHITE VENETIAN URN VAULT	$725.00	$820.00
MONTICELLO URN VAULT	$585.00	$650.00
VENETIAN URN VAULT - SHORT	$675.00	$755.00
WHITE VENETIAN URN VAULT - SHORT	$675.00	$755.00
MONTICELLO URN VAULT - SHORT	$565.00	$635.00

TULARE CEMETERY WORKSHEET FOR CALCULATING LABOR COST OF SERVICES 2024-2025 FISCAL YEAR

Expense Annual Budget =	**$1,469,500**	plus Five Year Plan of $100,000 annually =			**$1,569,500**
Annual Income from Burial Rights ($322,116) and Property Tax ($250,000) =					**$582,116**
Expenses Used for Labor Costs are	$1,569,500	minus	$582,116	equals net	**$987,384**

Total 11 Employees, 8 Grounds, 2 Office, 1 Manager.

Cost of Grounds and Office is 75% Grounds and 25% Office (Mgr cost is split between both)

Annual Total Exp Groundmen	**$987,384**	X	**0.73**	equals	**$720,790**
Annual Exp Office	**$987,384**	X	**0.27**	equals	**$266,594**

324 Average Annual Interments the Last Three Years Plus **82** Annual Pre Needs/Pre-Pay

Interments are 78% body and 22% cremation = 253 Body & 71 Cremation

Groundmen Cost of Interment: Body Burial 4 Hours X 2 Men (8 man-hours total).

Niche/Cremation is 2 Hour X 1 Man (2 man-hours total).

Using Net Expense of **$987,384**

8 times 253 plus 2 times 71 =2166 interment hours. Cost interment/ Per Hr =		$720,790 / 2166	**$333**
Cost Per Body Burial 8 Man-Hours Total			**$2,662**
Cost Per Niche/Cremation 2 Man-Hours Total			**$666**
Office Cost =324 + 82 = 406 Transactions. Cost Per Trans =	$266,594	/406 =	**$657**

Cost Improvement 1.6 Acre Square @$500K an Acre over 5 Years = $800K/5=$160K/124 Burials Plots Annual = $1290

Operating Expense 772	Budgeted 2024-25	Expense 2023-24	Expense 2022-23	Expense 2021-22	Expense 2020-21	Increase from 2020 to 2025 Budget
Employee Benefits	831,836	692,607	789,275	776,079	585,094	42%
Services & Supplies	554,314	351,973	495,776	603,460	456,634	21%

	Budgeted 2024-25	Income 2023-24	Income 2022-23	Income 2021-22	Income 2020-21	Increase from 2020 to 2025 Budget
Revenues Operation Budget 772	1,469,500	1,281,867	1,486,422	1,509,982	1,262,526	16%

Created 2/24/2025

Tulare Public Cemetery

It was approved by the Tulare Public Cemetery Governing Board, that the following Resolution be adopted:

RESOLUTION AUTHORIZING Tulare Public Cemetery TO MAKE APPLICATION FOR AND TO SIGN CERTAIN ASSURANCES WITH RESPECT TO APPLICATIONS FOR LOCAL, STATE AND FEDERAL PROGRAMS, PROJECTS OR GRANTS.

WHEREAS, Several Local, State and Federal programs allow public and non-profit transportation providers to apply for administration, capital, and operation assistance programs or grants; and

WHEREAS, Tulare Public Cemetery Governing Board must authorize someone by resolution, as the "Authorized Individual" to make application and administer the Zero-Emission Landscaping Equipment (ZELE) Voucher Program;

NOW, THEREFORE, BE IT RESOLVED that the Tulare Public Cemetery Governing Board hereby authorizes Clara Bernardo to make application for, to sign required assurances, and to administer the Zero Emission Landscaping Equipment (ZELE) Voucher Program with respect to applications for Local, State and Federal programs, projects or grants, on behalf of this Public Cemetery.

The foregoing Resolution was passed and adopted by the Tulare Public Cemetery Governing

Board at a regular meeting thereof, held on the month of____________, day of __________,

___________. ________________________________ Signature Authorized School

Board Official

It was approved by the Tulare Public Cemetery Governing Board, that the following Resolution be adopted:

RESOLUTION AUTHORIZING Tulare Public Cemetery TO MAKE APPLICATION FOR AND TO SIGN CERTAIN ASSURANCES WITH RESPECT TO APPLICATIONS FOR LOCAL, STATE AND FEDERAL PROGRAMS, PROJECTS OR GRANTS.

WHEREAS, Several Local, State and Federal programs allow public and non-profit transportation providers to apply for administration, capital, and operation assistance programs or grants; and

WHEREAS, Tulare Public Cemetery Governing Board must authorize someone by resolution, as the "Authorized Individual" to make application and administer the Zero-Emission Electric Vehicle Replacement Incentive Program;

NOW, THEREFORE, BE IT RESOLVED that the Tulare Public Cemetery Governing Board hereby authorizes Clara Bernardo to make application for, to sign required assurances, and to administer the Zero Emission Electric Vehicle Replacement Incentive Program with respect to applications for Local, State and Federal programs, projects or grants, on behalf of this Public Cemetery.

The foregoing Resolution was passed and adopted by the Tulare Public Cemetery Governing

Board at a regular meeting thereof, held on the month of ___________, day of

_________, _________. ___________________________________ Signature Authorized

School Board Official

🚐 Public Benefit Grant Program – Alternative Fuel Vehicles

This program provides funding assistance to public agencies (cities, counties, districts, and educational institutions) for the purchase of new alternative fuel vehicles such as electric, plug-in hybrid, CNG, LNG, and propane models.

Key Benefits:

- Up to **$20,000 per vehicle**, with a maximum of **$100,000 per agency per year**
- Helps reduce **greenhouse gas emissions** and improve regional air quality
- Offers **long-term savings** through lower fuel and maintenance costs
- Supports **compliance** with state and federal clean-air initiatives

More info: Public Benefit Grant Program

🌿 Zero-Emission Landscaping Equipment (ZELE) Voucher Program

This program supports the replacement of old, gas-powered landscaping equipment with new electric models. It's open to landscapers, public agencies, and businesses that maintain their own landscapes.

Key Benefits:

- **Up to 100% cost coverage** for public agencies and small businesses
- **85% coverage** for large businesses (15% cost share required)
- Reduces local air and noise pollution, promoting **healthier communities**
- Positions you for compliance with **upcoming California regulations** on landscaping equipment

More info: ZELE Program

	HANDHELD EQUIPMENT			
Model #	**Description**	**Cost**	**SJAPCD Grant**	**Cost After Voucher**
HT241-25DP	24" HEDGE TRIMMER W/ 2.5 BATTERY AND CHARGER	$ 756.67	$ 700.00	$ 56.67
ST161-4DP	STRING TRIMMER	$ 703.61	$ 700.00	$ 3.61
82CS24-4DP	16" CHAINSAW W/4AH BATTERY & CHARGER	$ 541.24	$ 700.00	$ -
	BLOWERS			
Model #	**Description**	**Cost**	**SJAPCD Grant**	**Cost After Voucher**
BB361-82DP	BACKPACK BLOWER W/ (2)8KWH BATTERIES AND CHARGER	$ 1,623.74	$ 1,400.00	$ 223.74
82BH22-4DP	HANDHELD BLOWR W/(2)4KWH BATTERY (1) 8KWH BATTERY & CHARGER	$ 1,434.28	$ 1,400.00	$ 34.28
ETOBL51	ETO BLOWER(HOOK UP TO A ZTR)	$ 3,247.49	$ 1,400.00	$ 1,847.49
	ZERO TURN LAWNMOWERS			
Model #	**Description**	**Cost**	**SJAPCD Grant**	**Cost After Voucher**
CZ36S8X	36" 8KWH STAND-ON LAWNMOWER	$ 14,846.49	$ 15,000.00	$ -
CZ60R18X	60" 18" RIDE-ON LAWNMOWER	$ 21,789.74	$ 15,000.00	$ 6,789.74
CZ60R24X	60" 24KWH RIDE-ON LAWNMOWER	$ 26,660.99	$ 15,000.00	$ 11,660.99