

MEMBERS OF THE BOARD

LARRY MICARI
District One

PETE VANDER POEL – Chair
District Two

AMY SHUKLIAN – Vice Chair
District Three

EDDIE VALERO
District Four

DENNIS TOWNSEND
District Five



JASON T. BRITT
County Administrative Officer

JENNIFER M. FLORES
County Counsel

MELINDA BENTON
Chief Clerk

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

Board of Supervisors Agenda

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

August 26, 2025

1:00 PM Board Convenes

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

NOTICE TO THE PUBLIC

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

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

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

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

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

1. Public Comments.

1:00 P.M. - TIMED ITEMS

2. **PUBLIC HEARING:** Conduct a Public Hearing on the Proposed Fiscal Year 2025/26 Recommended Budget and adopt the Fiscal Year 2025/2026 Final Budget for the Tulare Public Cemetery District as modified during the hearings. Direct the District Manager to forward the final approved budget to the Tulare County Auditor-Controller.

CONSENT CALENDAR (Numbers 3 through 4)

NOTICE TO THE PUBLIC

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

Tulare Public Cemetery District - Consent Items

3. Approve and authorize the Board Chair to sign an audit engagement letter with the Tulare County Auditor-Controller to audit the District's books and records for Fiscal Years 2021 – 2025.
4. Approve minutes from July 22, 2025, Regular meeting.

ITEMS NOT TIMED

Items not specifically timed may be taken in any order

5. Approve and accept financials for June 2025.
6. Receive a report from the District Manager.

CLOSED SESSION

**NOTICE TO THE PUBLIC
CLOSED SESSION**

As provided in the Ralph M. Brown Act, Government Code sections 54950 et seq., the Board of Supervisors may meet in closed session with its attorneys, county staff, and consultants. These sessions are not open to the public and may not be attended by members of the public. The matters the Board will meet on in closed session are identified below, or are those matters appropriately identified in open session as requiring immediate attention and arising after the posting of the Agenda. Any public reports of action taken in closed session will be made in accordance with Government Code section 54957.1.

It is the intention of the Board to meet in closed session concerning:

Sitting as the Tulare Public Cemetery District

ITEM A PUBLIC EMPLOYEE PERFORMANCE EVALUATION:
(Government Code Section 54957)
FOR THE POSITION OF: District Manager



TULARE PUBLIC CEMETERY DISTRICT

AGENDA ITEM

TRUSTEES

LARRY MICARI
Trustee

PETE VANDER POEL
Trustee

AMY SHUKLIAN
Trustee

EDDIE VALERO
Trustee

DENNIS TOWNSEND
Trustee

AGENDA DATE: August 26, 2025

SUBJECT: Fiscal Year 2025/2026 Final Budget Hearing

REQUEST(S):

That the Board of Trustees:

1. Conduct a Public Hearing on the Fiscal Year 2025/2026 Recommended Budget and adopt the Fiscal Year 2025/2026 Final Budget for the Tulare Public Cemetery District as modified during the hearings; and
2. Direct the District Manager to forward the final approved budget to the Tulare County Auditor-Controller.

SUMMARY:

The Recommended Budget for Fiscal Year (FY) 2025/2026 is respectfully submitted for your Board's consideration, review, modification, and adoption.

This budget proposes general fund revenue which will fund FY 2025/2026 maintenance and improvements. This budget includes providing the same quality service to the patrons of the District. This budget serves many purposes. It is the District's annual financing and spending plan, which provides a means for allocating resources to meet the needs and desires of the patrons of the District. The annual budget serves as a communication device, a resource allocation, an accountability, and a management tool. The budget document grants spending authority to District staff, as well as provides the spending plan for the Tulare Public Cemetery District.

In the development of the attached budget documents, staff used key assumptions to compile and complete the proposed revenue for ongoing and projected expenditures.

Ongoing and projected expenditures include:

- Provide interment services and maintain cemetery grounds for the community's benefit.
- Maintain a staffing level that provides quality service to the community.
- Review and adjust District fees based on market changes and inflation.
- Review and designate available fund balance for capital improvements.

SUBJECT: Fiscal Year 2025/2026 Final Budget Hearings

DATE: August 26, 2025

The total proposed FY 2025/2026 General Fund Expenditure Budget (which includes salaries, benefits, services and supplies, equipment, and a provision for economic uncertainty) is \$1,352,500. This includes 1 District Manager, 8 Groundsmen, and 2 Office Staff, along with 2 part-time and temp positions as needed.

Final Budget Hearings are set for the consideration of the Recommended Budget and for any changes/modifications to such amounts based on input from the public and the Board of Trustees.

At the conclusion of this process, it is requested that the Board adopt the budget for cemetery operations and all funds of the Tulare Public Cemetery District as final adopted budgets for FY 2025/2026. Per Health And Safety Code Section 9070(c), the District is required to submit their final approved budget to the Tulare County Auditor Controller.

FISCAL IMPACT/FINANCING:

As submitted by the District Manager, the FY 2025/26 Recommended Budget of \$1,626,900 is balanced for all applicable funds as required by law. Financing is comprised of locally generated revenues (e.g., property taxes), service fees, and interest revenues.

ADMINISTRATIVE SIGN-OFF:

/s/ Clara Bernardo
Clara Bernardo
District Manager

Cc: County Administrative Office

ATTACHMENT(S) – Fiscal Year 2025/26 Recommended Budget

Tulare Cemetery **EXPENSES** Budget 2025-2026

772	EXPENSES	Budgeted 2025-2026
6001	Regular Salaries	560000
6002	Overtime Pay	10000
6004	Health Insurance	104000
6005	Extra Help(Temp & SVS)	20000
6008	Director's Fee	6750
6011	Retirement - CALPERS	42245
6012	Social Security & Medicare	0
	Social Security	36000
	Medicare	8500
6016	Unemployment Ins FED& STATE	3500
	Emp Training Tax - CA	100
6015	Worker's Comp Ins	31736
6020	Prior Year Payroll Taxes	
	PTO Accural	18550
6000	Payroll & Emp Benefits-Other	0
Total	Salaries & Employee Benefits	841381
7004	Clothing & Personal Supplies	3500
7005	Telecommunications	8221
7008	Freight/Delivery Fees	0
7009	Household Supplies	500
7010	Insurance - Liability-Auto-Crime-Cyber-Etc	55798
7025	Mileage Reimbursement Exp	1200
7030	Repairs Maintenance	150000
7036	Office Expense	30000
7037	Marketing	0
7039	Miscellaneous	0
7043	Professional Expense	40000
7045	Security Expense	2000
7059	Publications & Legal Notices	4000
7073	Training	4000
7074	Transportation and Travel	2000
7081	Utilities	65000
7090	Vehicle Expense	100
7006	Garden Crypts/Vaults	70000
7011	Concrete Bases	60000
5905 & 5906	Miscellaneous Service Supplies	1000
Total	Sevices & Supplies	497319
7003	Tax Admin Fee/Penalties	5800
7425	Taxes & Assessments	8000
Total		13800
8000	LAND	
8001	Cem Plots Repurchase	0
8002	Niches	0
8100	Bldg & Improv	0
8300	New F/A (New Equipment)	
Total	CAPITAL OUTLAY	0
9999	Covid 19 Exp	
SUBTOTAL		1,352,500
7432	Contingencies	-
	TOTAL BUDGET 772	1,352,500

Tulare Cemetery REVENUE Budget 2025-2026		
772	REVENUES	Budgeted
		2025-2026
Available Resources		0
4001	Pr Tx-Cur Se	
4006	Pr Tx-Cr Uns	
4008	Pr Tx-Pr Sec	
4009	Pr Tx-Pr Uns	
4030	Suppl Tx Cs	
4033	Suppl Prior	
4052	Other Taxes	
4060	Residual Dist	
4069	PT Facilities	
5000	I/G Revenue	
5050	Prop Tax Rel	
	TOTAL PROPERTY TAX	265000
Total Property		265,000
4801	Interest on Fund 772	7000
5400	Curr Serv	800000
5460	Vault Sales	150000
5537	Other Service	
5542	Burial Fee	
5805	Misc Revenue	8000
5450	Concrete Bases	60000
5833	Grant Revenue /County # 5850 on reports	0
5834	Restitution	0
5835	Other Revenue	2500
4801	Transfer from Funds	60000
772	Total for 772	1,087,500
	TOTAL REVENUES for Operating Budget	1,352,500
773	Endowment Care	
4801	Interest	89000
5400	Curr Serv -Endowment	130000
5835	Other Revenue	
Total		219,000
807	Fund for Fut Expans	
4801	Interest	9400
4807	Facility Rent	20000
5400	Current Service - Niche Sales	
5400	Current Service - Admin Fees	
Total		29,400
817	Unreserved Funds	
4801	Interest	10000
5400	Curr Serv-Endowment	
Total		10,000
886	Pre-Need Payment Plan	
4801	Interest	10000
5400	Curr Serv	
Total		10,000
	CD - Bank of Sierra	
5860	Interest	6000
Total		6000
	TOTAL FUNDS -EXCEPT 772	274,400
	TOTAL FOR ALL FUNDS	1,626,900



TULARE PUBLIC CEMETERY DISTRICT

AGENDA ITEM

TRUSTEES

LARRY MICARI
Trustee

PETE VANDER POEL
Trustee

AMY SHUKLIAN
Trustee

EDDIE VALERO
Trustee

DENNIS TOWNSEND
Trustee

AGENDA DATE: August 26, 2025

SUBJECT: Audit Services

REQUEST(S):

That the Board of Trustees:

Approve and authorize the Board Chair to sign an audit engagement letter with the Tulare County Auditor-Controller to audit the District's books and records for Fiscal Years 2021 – 2025.

SUMMARY:

In response to questions and concerns raised by members of the public, at your meeting of July 22, 2025 your Board asked the Tulare County Auditor-Controller to consider auditing the District's books and records. The Auditor has now proposed to perform a semi-internal form of audit of the District's books and records for Fiscal Years 2021 through 2025, including a review of the District's approved financial statements for those years.

Attached is the Auditor's proposed engagement letter for the auditing services. The Auditor proposes to begin the services on approximately September 1 and complete the engagement by December 31, 2025, barring unforeseen problems. As with other semi-internal audits performed by the office, the Auditor will charge the District for its actual costs of performing the auditing services, which is an estimated cost of \$15,770.

To help address the public's questions and concerns about the District's financial health, it is recommended that the Board approve and authorize the Board Chair to sign the attached audit engagement letter.

FISCAL IMPACT/FINANCING:

The District's proposed budget should be able to cover the cost of these audit services. Management will return to the Board for further direction should this not be the case.

ADMINISTRATIVE SIGN-OFF:

/s/ Clara Bernardo

Clara Bernardo
District Manager

SUBJECT: Audit Services
DATE: August 26, 2025

Cc: County Administrative Office

ATTACHMENT(S) –

Audit Engagement Letter – August 26, 2025



County of Tulare

Cass Cook · Auditor-Controller
Justin Avila · Assistant Auditor-Controller

221 S. Mooney Blvd. Room 101-E
Visalia, CA 93291

Telephone: (559) 636-5200
Fax: (559) 730-2547

August 26, 2025

Pete Vander Poel
Chair, Board of Trustees
Tulare Public Cemetery District
2800 W Burrell Ave.
Visalia, CA 93291

Subject: Tulare Public Cemetery District Internal Audit

Dear Chair Vander Poel:

This letter outlines the terms of the audit engagement and the nature and limitations of the services we will provide to the Tulare Public Cemetery District. In accordance with Government Code Section 26883 and County of Tulare (the County) Board of Supervisors' Resolution No. 76-217, we will conduct an internal audit of the Tulare Public Cemetery District for the period of July 1, 2020, through June 30, 2025.

Audit Objectives

An audit is an objective and systematic examination of evidence for purposes of providing an independent assessment of the performance of a government organization, program, activity, or function in order to provide information to improve public accountability and facilitate decision-making by parties with responsibility to oversee or initiate corrective action.

Our audit will be conducted in accordance with the Global Internal Audit Standards issued by the Institute of Internal Auditors. We will perform auditing procedures we consider necessary to enable us to assess the Tulare Public Cemetery District's internal controls and compliance with applicable laws, regulations, contracts with labor unions, policies, and procedures. It should be noted that such an audit is not designed, and cannot be relied upon, to disclose all errors, defalcation, and other similar irregularities; although they may be discovered as a result of our audit.

Management Responsibilities

We understand that the Tulare Public Cemetery District's management will provide us with information required for our audit and that they are responsible for the accuracy and completeness of that information. They are responsible for the establishment and maintenance of adequate records and effective internal controls, the application of accounting principles, and the safeguarding of assets. They are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting Tulare Public Cemetery District involving (a) management, (b)

employees who have significant roles in internal control, and (c) others where the fraud could have a material effect on the financial statements. In addition, the Tulare Public Cemetery District's management is responsible for identifying and ensuring that the Tulare Public Cemetery District complies with applicable laws and regulations.

Audit Procedures

We will plan and perform the audit to obtain reasonable rather than absolute assurance about the achievement of the stated audit objectives. Consequently, there is a risk that material errors may exist and not be detected by us. However, we will inform you of any material errors, fraud, or misappropriation of assets that come to our attention. We will also inform you of any violation of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to matters that might arise during any later period for which we are not engaged as auditors.

Our audit will include an evaluation of the support for financial transactions and bank activity, segregation of duties, internal controls, related party transactions, potential fraud, compliance with laws, and related matters. On the basis of our evaluation, we will make recommendations for improvements. If we should discover any deficiencies in internal controls or instances of noncompliance in the design of or the execution of the system, we will disclose these to you in writing before the conclusion of the audit. At the conclusion of our audit, we will require a representation letter that, among other things, will declare that representations made during the audit were accurate and that all information relevant to the audit has been disclosed.

Audit Timing

We plan to begin our procedures on approximately September 1, 2025 and, unless unforeseeable problems are encountered, the engagement should be completed by December 31, 2025.

We appreciate the opportunity to be of service to the Tulare Public Cemetery District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the following page, and return it to us. Thank you in advance for your cooperation in this matter and we look forward to working with you.

Audit Cost

In accordance with Government Code section 26883, by countersigning this Engagement Letter in the space provided for below, the Tulare Public Cemetery District is agreeing to pay or reimburse the County for its actual costs of the audit services provided hereunder.

Sincerely,

Cass Cook
Auditor-Controller
County of Tulare

RESPONSE:

This letter correctly sets forth the understanding of the Tulare Public Cemetery District.

By (Signature): _____ Date: _____

Pete Vander Poel
Chair, Board of Trustees
Tulare Public Cemetery District

KO/JLK/8-8-2025/2025857/2414975

MEMBERS OF THE BOARD

LARRY MICARI
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PETE VANDER POEL – Chair
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Board of Supervisors Agenda Minutes

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

July 22, 2025

1:00 PM Board Convenes

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

1. Public Comments.

Public Comments: Mary Sepeda; Carlene Ringius; Alberto Aguilar; Xavier Avila; Robert Ramos

CONSENT CALENDAR (Numbers 2 through 4)

NOTICE TO THE PUBLIC

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

Moved by Larry Micari, seconded by Eddie Valero to Approved Consent Calendar (Numbers 2 through 4) .

AYES: Larry Micari, Pete Vander Poel, Eddie Valero, Dennis Townsend

ABSENT: Amy Shuklian

Final Result: 4 – 0 Passed

Tulare Public Cemetery District - Consent Items

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

Resolution No. TPC 2025-012

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

Resolution No. TPC 2025-013

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

Resolution No. TPC 2025-014

ITEMS NOT TIMED

Items not specifically timed may be taken in any order

5. Receive a presentation regarding County Counsel Legal Services.

Jennifer Flores, County Counsel – Provided a PowerPoint presentation

Public Comments: Alberto Aguilar; Xavier Avila; Anna Limon

NO ACTION TAKEN

6. Approve and accept financials for March, April, and May 2025.

Resolution No. TPC 2025-015

Moved by Larry Micari, seconded by Dennis Townsend to Approved financials for March, April and May 2025, contingent on the confirmation of the audit.

AYES: Larry Micari, Pete Vander Poel, Eddie Valero, Dennis Townsend

ABSENT: Amy Shuklian

Final Result: 4 – 0 Passed

Clara Bernardo, District Manager – Staff presentation

Public Comments: Alberto Aguilar; Xavier Avila

7. Receive a report from the District Manager.

Clara Bernardo, District Manager – Staff presentation

James Corral, Interim Grounds Supervisor – Staff presentation

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

NO ACTION TAKEN

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

2:21 p.m. Adjourned

12:00 PM
06/19/25
Accrual Basis

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

	Jun 30, 25
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	669.61
10100 · Petty Cash	500.00
10150 · Bank of The Sierra - CHK ACCT	1,831.11
10500 · Cash in Treasury (772)	200,831.36
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,892,988.41
Total 10600 · Endowment - Reserved (773)	2,209,006.33
10700 · Cash in Expansion Account (807)	231,643.62
10900 · Endowment - Unreserved (817)	252,998.43
10950 · Pre-Need Payment Plan (886)	374,148.58
Total Checking/Savings	3,271,629.04
Accounts Receivable	
11001 · Accounts Receivable - PVQ (772)	71,602.93
11010 · Receivable - Pre-Need Pmt Plan	134,199.54
11020 · Other Accounts Receivable	-984.47
Total Accounts Receivable	204,818.00
Other Current Assets	
12001 · Undeposited Funds	41,711.73
12101 · Inventory Asset	29,490.07
Total Other Current Assets	71,201.80
Total Current Assets	3,547,648.84
TOTAL ASSETS	3,547,648.84
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	72,146.69
Total Accounts Payable	72,146.69
Other Current Liabilities	
22000 · W/H Checks - County Late Pmts	38,862.09
25600 · PTO Accruals	6,823.48
24000 · Payroll Liabilities	41.77
25500 · Sales Tax Payable	7,603.84
Total Other Current Liabilities	53,331.18
Total Current Liabilities	125,477.87
Total Liabilities	125,477.87

12:00 PM

08/19/25

Accrual Basis

Tulare Public Cemetery District

Balance Sheet

As of June 30, 2025

	Jun 30, 25
Equity	
30000 · Fund Balance	3,236,543.01
31100 · Retain Earnings	143.32
Net Income	185,484.64
Total Equity	3,422,170.97
TOTAL LIABILITIES & EQUITY	3,547,648.84

Tulare Public Cemetery District Profit & Loss Budget Performance

June 2025

	Jun 25	Budget	Jul '24 - Jun ...	YTD Budget	Annual Bud...
Ordinary Income/Expense					
Income					
3998 - Total Beginning Cash Available	0		0	0	0
4000 - County Taxes	5,808	20,833	260,340	250,000	250,000
4001 - Current Secured	0		0	7,000	7,000
4000 - County Taxes - Other		6,333	0	100,000	100,000
Total 4000 - County Taxes	5,808	20,833	260,340	250,000	250,000
4001 - Interest Income - 772					
4001.1 - Transfer from Funds	2,576	583	9,714	7,000	7,000
5400 - Charges for Current Services	0	6,333	0	100,000	100,000
Total 4001 - Grave	14,790		197,805		
5400.1 - Grave	0		20,216		
5400.2 - Niches	17,100		302,529		
5400.3 - Open and Close	9,600		117,000		
5400.4 - Administration	2,208		50,425		
5400.5 - Vault Installation	1,105		20,382		
5400.6 - Out of District Fee	0		4,500		
5400.7 - Transfer Fees	0		11,200		
5400.10 - Saturday Service Fee	0		280		
5400.11 - Add On Packages	0	74,167	0	890,000	890,000
5400 - Charges for Current Services - Other	0		0		
Total 5400 - Charges for Current Services	44,803	74,167	724,337	890,000	890,000
5450 - Concrete Base Sales	4,000	5,000	53,200	60,000	60,000
5460 - Vault Sales	6,829	12,500	146,345	150,000	150,000
5470 - Vase Sales	50		300		
5505 - Misc. Revenue	0	833	6,561	10,000	10,000
5534 - Restitution	0		0	0	0
5535 - Other Revenue	0	208	0	2,500	2,500
Total Income	64,066	122,458	1,200,797	1,469,500	1,469,500
Cost of Goods Sold					
5900 - Concrete Base for Headstones	4,000	5,000	53,200	60,000	60,000
5901 - Vault Costs	3,135	5,833	67,456	70,000	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	156	1,000	1,000
Total COGS	7,161	10,917	120,814	131,000	131,000
Gross Profit	56,905	111,542	1,079,983	1,338,500	1,338,500

Tulare Public Cemetery District Profit & Loss Budget Performance

June 2025

Expense	Jun 25	Budget	Jul 24 - Jun ...	YTD Budget	Annual Bud...
6000 - Payroll and Employee Benefits					
6001 - Regular Payroll	41,286	44,167	457,849	530,000	530,000
6002 - Overtime	3,822	1,000	20,837	12,000	12,000
6004 - Health Insurance Benefits	5,674	8,167	63,511	98,000	98,000
6005 - Extra Help	5,179	3,375	118,563	40,500	40,500
6008 - Directors Fees	0	563	4,875	6,750	6,750
6011 - Retirement-SD Portion	3,327	3,500	47,547	42,000	42,000
6012 - Social Security and Medicare	3,532	3,708	38,702	44,500	44,500
6015 - Workers Compensation Ins	3,288	3,253	39,036	39,036	39,036
6016 - Unemployment Ins.	247	300	4,159	3,600	3,600
6017 - PTO Accrued Payout	3,500	1,250	23,307	15,000	15,000
6018 - Other	0		27	0	0
6000 - Payroll and Employee Benefits - Other	0				
Total 6000 - Payroll and Employee Benefits	69,856	69,282	617,915	831,386	831,386
7003 - County Tax Admin Fees					
70031 - Finance Charges / Fees	12		309		
7003 - County Tax Admin Fees - Other	0	483	0	5,800	5,800
Total 7003 - County Tax Admin Fees	12	483	309	5,800	5,800
7004 - Clothing and Personal Supplies					
70042 - PPE - Personal Protective Equip	28		2,021		
70043 - First Aid Supplies	154		2,729		
7004 - Clothing and Personal Supplies - Other	101	500	1,310	6,000	6,000
Total 7004 - Clothing and Personal Supplies	283	500	6,061	6,000	6,000
7005 - Telecommunications					
70051 - Internet	145		1,515		
70052 - Phone Lines	168		4,287		
70053 - Tablet	24		170		
7005 - Telecommunications - Other	597	958	6,192	11,500	11,500
Total 7005 - Telecommunications	934	958	12,164	11,500	11,500
7006 - Vaults and Liners					
7006 - Freight/Delivery Fees	0	0	0	0	0
7009 - Household Supplies	0	42	259	500	500
7010 - Insurance	0	42	851	500	500
7010 - General Liability Insurance	4,461		53,183		
70102 - Property Insurance	469		5,626		
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	62,258	62,258
Total 7010 - Insurance	4,930	5,188	62,258	62,258	62,258

Tulare Public Cemetery District Profit & Loss Budget Performance

June 2025

	Jun 25	Budget	Jul '24 - Jun ...	YTD Budget	Annual Bud...
7011 - Concrete Base for Headstones					
7025 - Mileage Reimbursement Expense	0		0	0	0
7030 - Maintenance and Repairs	0	100	1,397	1,200	1,200
70218 - Repair & Main. - North Location	1,734		4,299		
70200 - Repair & Main. - KERN Equipment	2,022		30,460		
70201 - Equipment & Supplies for Servic	200		16,624		
70203 - Diesel KERN for Equipment	183		4,119		
70204 - Unheeded - KERN Fuel for Equip	247		3,868		
70205 - Unheeded - North Fuel Equip	0		822		
70206 - Repair & Main. -North Equipment	660		6,134		
70207 - Diesel NORTH for Equipment	0		2,306		
70209 - Sprinkler NORTH Repairs/Supply	929		4,794		
70210 - Tools -KERN Ground Maintenance	458		1,643		
70211 - Repair & Main.-KERN Location	0		13,947		
70213 - Fence Repairs North J Cemetery	33		737		
70214 - Signs for Grounds/Curt/Office	66		1,695		
70215 - Tools - North Ground Maintenance	0		285		
70300 - Repair & Main. - Outside KERN	163		1,021		
70301 - Safety Supplies & Compliance	429		1,652		
70302 - Cleaning Supplies	0		195		
70305 - Repair & Main. -Headstones/Con	0		5,400		
70307 - Repair & Main.-Outside North	0		10,093		
70308 - Weed Control Spray for Grounds	1,656		13,946		
70309 - Sprinkler KERN Repairs/Supplies	300		30,794		
70310 - Grounds Tools for Maintenance	0		385		
70311 - Landscaping -flowers grass tree	0		14,580		
70400 - Repair & Main. - Building Kern	0		340		
70401 - Pest Control	430		4,456		
7030 - Maintenance and Repairs - Other	0	13,333	28,817	160,000	160,000
Total 7030 - Maintenance and Repairs	9,510	13,333	203,385	160,000	160,000
7036 - Office Supplies and Expense					
61000 - Copier/Equipment Lease	360		4,349		
61001 - Water / Breakroom Supplies	110		1,725		
62000 - Office Supplies	42		7,070		
63000 - Computer Repairs and Expense	0		1,114		
65000 - Software Programs/Website	1,350		19,421		
7036 - Office Supplies and Expense - Other	810	3,750	6,334	45,000	45,000
Total 7036 - Office Supplies and Expense	2,672	3,750	40,012	45,000	45,000
7037 - Marketing					
7038 - Miscellaneous	0		780	0	0
7038-1 - Misc Events	0	188	1,827	2,256	2,256
7039 - Miscellaneous - Other	0		924		
Total 7039 - Miscellaneous	0	188	2,751	2,256	2,256
7040 - Bank Fees	45		645		

Tulare Public Cemetery District
Profit & Loss Budget Performance
June 2025

	Jun 25	Budget	Jul '24 - Jun ...	YTD Budget	Annual Bud...
7043 - Professional Fees					
63600 - County Admin Fees	0		4,666		
66100 - Accounting	1,151		17,112		
66200 - Auditing	0		18,102		
66201 - Employment - Background/Drug Sc	0		919		
66300 - Legal	5,041		45,793		
7043 - Professional Fees - Other	0	3,333	900	40,000	40,000
Total 7043 - Professional Fees	6,192	3,333	67,521	40,000	40,000
7045 - Security					
70451 - Alarm Service	0		6,960		
7406 - SECURITY NORTH	0		5,513		
7045 - Security - Other	0	1,250	11,963	15,000	15,000
Total 7045 - Security	0	1,250	24,436	15,000	15,000
7058 - Publications and Legal Notices					
70581 - Membership Dues	0	417	5,811	5,000	5,000
7059 - Publications and Legal Notices - Other	0		2,797		
Total 7059 - Publications and Legal Notices	0	417	8,608	5,000	5,000
7073 - Training / Education					
7074 - Transportation and Travel	0	417	8,520	5,000	5,000
70741 - Lodging	0		2,069		
7074 - Transportation and Travel - Other	0	333	2,448	4,000	4,000
Total 7074 - Transportation and Travel	0	333	4,517	4,000	4,000
7081 - Utilities					
77100 - SCE KERN ELECTRIC	550		7,497		
77101 - SCE ELECTRIC NORTH	1,360		12,495		
77200 - SO Cal Gas	32		1,134		
77300 - Water, Sewer	4,170		30,435		
779001 - Waste Disposal North	1,300		11,283		
79000 - Waste Disposal Kern	408		7,094		
7081 - Utilities - Other	0	5,417	0	65,000	65,000
Total 7081 - Utilities	7,821	5,417	69,939	65,000	65,000
7090 - Vehicle Expense					
70901 - Vehicle Repairs/Maintenance	0		314		
7090 - Vehicle Expense - Other	0	8	0	100	100
Total 7090 - Vehicle Expense	0	8	314	100	100
7425 - Taxes					
8001 - Graves Repurchase	0	667	5,850	8,000	8,000
8002 - Niches	6,500	1,867	51,228	20,000	20,000
8100 - Building and Improvements	0		0	0	0
	0		6,628	0	0

Tulare Public Cemetery District Profit & Loss Budget Performance

June 2025

	Jun 25	Budget	Jul '24 - Jun ...	YTD Budget	Annual Bud...
8300 - Equipment					
8302 - Grounds NORTH Equipment	823		1,798		
8301 - Grounds KERN Equipment	0		375		
8300 - Equipment - Other	0	4,167	0	50,000	50,000
Total 8300 - Equipment	823	4,167	2,172	50,000	50,000
7432 - Appropriation for Contingencies	0		0	0	0
Total Expense	108,577	111,542	1,418,541	1,338,500	1,338,500
Net Ordinary Income	-52,671	-0	-338,557	0	0
Other Income/Expense					
9100 - Endowment - 773	10,963	- 10,833	146,114	130,000	130,000
9101 - Endowment Revenue -Current Serv	20,547	7,417	77,211	89,000	89,000
9102 - Interest Income - Endowment 773					
Total 9100 - Endowment - 773	31,500	18,250	223,325	219,000	219,000
8200 - Fund for Future Expansion - 807					
9201 - Rent and Concessions - 807	0	1,667	24,233	20,000	20,000
9203 - Interest Income - 807	2,166	783	8,043	9,400	9,400
9204 - Current Services Admin (807)	0		0	0	0
Total 9200 - Fund for Future Expansion - 807	2,166	2,450	32,276	29,400	29,400
8300 - Unreserved Funds - 817					
9301 - Interest Income - 817	2,590	833	9,718	10,000	10,000
Total 9300 - Unreserved Funds - 817	2,590	833	9,718	10,000	10,000
8400 - Pre Need - 886					
5400.1P - Pre-Need Grave	2,500		52,630		
5400.2P - Niche	0		2,809		
5400.3P - Open and Close	14,900		101,300		
5400.4P - Administration	1,500		14,963		
5400.5P - Vault Installation	2,682		16,839		
5400.6P - PreNeed Vault Sales	5,732		39,287		
5400.7P - PreNeed Endowment	1,965		18,150		
5400.8P - Payment Plan Contracts	441		3,889		
9401 - Interest Income - 886	3,129	833	9,066	10,000	10,000
9400 - Pre Need - 886 - Other	0	16,667	0	200,000	200,000
Total 9400 - Pre Need - 886	32,849	17,500	258,723	210,000	210,000

Tulare Public Cemetery District
Profit & Loss Budget Performance

June 2025

	Jun 25	Budget	Jul '24 - Jun ...	YTD Budget	Annual Bud...
9900 - Other Income					
9901 - CD Interest	0	500	0	6,000	6,000
Total 9900 - Other Income	0	500	0	6,000	6,000
Total Other Income	69,104	39,533	524,042	474,400	474,400
Net Other Income	69,104	39,533	524,042	474,400	474,400
Net Income	16,433	39,533	186,485	474,400	474,400

11:23 AM
08/19/25

**Tulare Public Cemetery District
Reconciliation Summary**

10150 - Bank of The Sierra - CHK ACCT, Period Ending 06/30/2025
Jun 30, 25

Beginning Balance	<u>87,382.98</u>
Cleared Transactions	
Checks and Payments - 61 items	-108,416.01
Deposits and Credits - 28 items	<u>58,543.05</u>
Total Cleared Transactions	<u>-49,872.96</u>
Cleared Balance	<u><u>37,510.02</u></u>
Uncleared Transactions	
Checks and Payments - 48 items	-74,541.00
Deposits and Credits - 1 item	<u>38,862.09</u>
Total Uncleared Transactions	<u>-35,678.91</u>
Register Balance as of 06/30/2025	<u>1,831.11</u>

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06/19/25

Tulare Public Cemetery District
Reconciliation Detail

10160 - Bank of The Sierra - CHK ACCT, Period Ending 06/30/2025

Type	Date	Num	Name	Cir	Amount	Balance
Beginning Balance						87,382.98
Cleared Transactions						
Checks and Payments - 61 Items						
Bill Pmt -Check	05/01/2025	4948	Sanchez Brothers	✓	-1,850.00	-1,850.00
Bill Pmt -Check	05/16/2025	4956	Battery Pro	✓	-145.97	-1,995.97
Bill Pmt -Check	05/21/2025	4958	Hittin, Patricia	✓	-200.00	-2,195.97
Bill Pmt -Check	05/23/2025	4963	Barnes Memorials	✓	-5,200.00	-7,395.97
Bill Pmt -Check	05/23/2025	4978	BBK -Best Best & Krieger Attorneys at	✓	-4,189.50	-11,585.47
Bill Pmt -Check	05/23/2025	4970	LABORMAX STAFFING	✓	-2,426.56	-14,012.03
Bill Pmt -Check	05/23/2025	4976	Roche Oil, Inc.	✓	-745.23	-14,757.26
Bill Pmt -Check	05/23/2025	4969	Home Depot Credit Services	✓	-697.20	-15,454.46
Bill Pmt -Check	05/23/2025	4967	Ewing Irrigation Products Inc.	✓	-540.96	-15,995.42
Bill Pmt -Check	05/23/2025	4966	Cintas First Aid Safety	✓	-363.20	-16,358.62
Bill Pmt -Check	05/23/2025	4964	California Business Machines	✓	-330.82	-16,689.24
Bill Pmt -Check	05/23/2025	4973	MERE SECURE INC	✓	-290.00	-16,979.24
Bill Pmt -Check	05/23/2025	4968	Giotto's Alarm Tech, INC.	✓	-217.97	-17,197.21
Bill Pmt -Check	05/23/2025	4977	TULARE COUNTY ROLL-OFF	✓	-200.00	-17,397.21
Bill Pmt -Check	05/23/2025	4972	Luis Nursery	✓	-162.55	-17,559.76
Bill Pmt -Check	05/23/2025	4975	Res Com Pest Control	✓	-100.00	-17,659.76
Bill Pmt -Check	05/23/2025	4971	Leaf	✓	-51.80	-17,711.56
Check	05/30/2025	11050	Employee Paycheck	✓	-1,484.80	-19,196.16
Check	05/30/2025	11051	Employee Paycheck	✓	-1,354.28	-20,550.42
Check	05/30/2025	11049	Employee Paycheck	✓	-1,112.08	-21,662.50
Check	05/30/2025	EFT	Paychex of New York LLC	✓	-387.00	-22,029.50
Bill Pmt -Check	06/02/2025	4987	Crowne Vault	✓	-4,198.50	-26,228.00
Bill Pmt -Check	06/02/2025	4986	Colleen Kay Freeman	✓	-4,000.00	-30,228.00
Bill Pmt -Check	06/02/2025	4991	Morris Levin & Son	✓	-3,192.99	-33,420.99
Bill Pmt -Check	06/02/2025	4989	LABORMAX STAFFING	✓	-2,819.25	-36,240.24
Bill Pmt -Check	06/02/2025	4996	Christy Vault Co, Inc.	✓	-2,338.00	-38,578.24
Bill Pmt -Check	06/02/2025	4988	Home Depot Credit Services	✓	-1,450.80	-40,029.04
Bill Pmt -Check	06/02/2025	4983	CAL Turf Equipment & Supply Inc.	✓	-747.37	-40,776.41
Bill Pmt -Check	06/02/2025	4995	TULARE COUNTY ROLL-OFF	✓	-730.00	-41,506.41
Bill Pmt -Check	06/02/2025	4990	Leaf	✓	-329.85	-41,836.26
Bill Pmt -Check	06/02/2025	4992	Pacific Employers	✓	-297.00	-42,133.26
Bill Pmt -Check	06/02/2025	EFT	CALPERS	✓	-216.68	-42,349.94
Bill Pmt -Check	06/02/2025	4985	Cintas First Aid Safety	✓	-175.86	-42,525.80
Bill Pmt -Check	06/02/2025	EFT	SoCalGas	✓	-30.15	-42,555.95
Bill Pmt -Check	06/02/2025	4982	AT & T Mobility	✓	-24.11	-42,580.06
Bill Pmt -Check	06/10/2025	EFT	PLOTBOX INC	✓	-1,350.00	-43,930.06
Bill Pmt -Check	06/11/2025	EFT	AT & T Internet	✓	-70.00	-44,000.06
Check	06/13/2025	EFT	Paychex of New York LLC	✓	-20,193.43	-64,193.49
Check	06/13/2025	11064	Employee Paycheck	✓	-1,387.65	-65,581.14
Check	06/13/2025	11062	Employee Paycheck	✓	-1,278.56	-66,859.70
Check	06/13/2025	11060	Employee Paycheck	✓	-1,030.34	-67,890.04
Check	06/13/2025	EFT	Paychex of New York LLC	✓	-369.50	-68,259.54
Bill Pmt -Check	06/16/2025	4999	Employee Paycheck	✓	-104.90	-68,364.44
Bill Pmt -Check	06/17/2025	EFT	PLOTBOX INC	✓	-1,350.00	-69,714.44
Check	06/17/2025	5000	Employee Paycheck	✓	-660.11	-70,374.55
Bill Pmt -Check	06/18/2025	5027	301 Printery	✓	-2,356.33	-72,732.88
Bill Pmt -Check	06/18/2025	5017	Morris Levin & Son	✓	-2,177.61	-74,910.49
Bill Pmt -Check	06/18/2025	EFT	AT & T Phone's	✓	-241.67	-75,152.16
Bill Pmt -Check	06/18/2025	5021	Universal Background Screening, Inc	✓	-119.88	-75,272.04
Bill Pmt -Check	06/20/2025	EFT	City of Tulare	✓	-3,212.07	-78,484.11
Bill Pmt -Check	06/23/2025	EFT	Southern California Edison	✓	-1,910.37	-80,394.48
Bill Pmt -Check	06/24/2025	EFT	PLOTBOX INC	✓	-1,350.00	-81,744.48
Bill Pmt -Check	06/24/2025	EFT	AT & T Phone's	✓	-242.47	-81,986.95
Bill Pmt -Check	06/25/2025	EFT	Waste Management/USA Waste	✓	-375.13	-82,362.08
Check	06/26/2025	EFT	Paychex of New York LLC	✓	-19,711.46	-102,073.54
Check	06/26/2025	EFT	Paychex of New York LLC	✓	-2,348.36	-104,421.90
Check	06/26/2025	11076	Employee Paycheck	✓	-1,301.99	-105,723.89
Check	06/26/2025	11078	Employee Paycheck	✓	-1,237.02	-106,960.91
Bill Pmt -Check	06/26/2025	EFT	AT&T #831-001-5048-844	✓	-1,086.22	-108,027.13
Check	06/26/2025	eft	Paychex of New York LLC	✓	-343.88	-108,371.01
Bill Pmt -Check	06/30/2025	EFT	Bank Of The Sierra	✓	-45.00	-108,416.01

11:25 AM
08/19/25

Tulare Public Cemetery District
Reconciliation Detail
10160 - Bank of The Sierra - CHK ACCT, Period Ending 08/30/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Total Checks and Payments						-108,416.01	-108,416.01
Deposits and Credits - 28 Items							
	Bill Pmt -Check	06/02/2025	4994	VOID	✓	0.00	0.00
	Bill Pmt -Check	06/02/2025	4984	VOID	✓	0.00	0.00
	Deposit	06/06/2025			✓	288.83	288.83
	Deposit	06/08/2025			✓	3,486.25	3,753.08
	Deposit	06/13/2025			✓	5,162.70	8,915.78
	Deposit	06/13/2025			✓	25,500.00	34,415.78
	Check	06/18/2025	5023	VOID	✓	0.00	34,415.78
	Bill Pmt -Check	06/18/2025	5008	VOID	✓	0.00	34,415.78
	Check	06/18/2025	5025	VOID	✓	0.00	34,415.78
	Check	06/18/2025	5024	VOID	✓	0.00	34,415.78
	Check	06/18/2025	5028	VOID	✓	0.00	34,415.78
	Check	06/18/2025	5022	VOID	✓	0.00	34,415.78
	Check	06/27/2025	5051	VOID	✓	0.00	34,415.78
	Check	06/27/2025	5052	VOID	✓	0.00	34,415.78
	Bill Pmt -Check	06/27/2025	5054	VOID	✓	0.00	34,415.78
	Deposit	06/27/2025			✓	504.58	34,920.38
	Deposit	06/27/2025			✓	1,363.40	36,283.76
	Deposit	06/27/2025			✓	2,000.00	38,283.76
	Deposit	06/27/2025			✓	2,213.13	40,496.89
	Deposit	06/27/2025	dep	Paychex of New York LLC	✓	2,348.38	42,845.25
	Deposit	06/27/2025			✓	2,537.18	45,382.43
	Deposit	06/27/2025			✓	2,588.71	47,971.14
	Deposit	06/27/2025			✓	3,090.46	51,061.60
	Deposit	06/27/2025			✓	3,231.36	54,292.96
	Deposit	06/27/2025			✓	4,250.09	58,543.05
	Check	07/31/2025	5088	VOID	✓	0.00	58,543.05
	Check	07/31/2025	5087	VOID	✓	0.00	58,543.05
	Check	08/18/2025	5095	VOID	✓	0.00	58,543.05
Total Deposits and Credits						58,543.05	58,543.05
Total Cleared Transactions						-49,872.96	-49,872.96
Cleared Balance						-49,872.96	37,510.02
Uncleared Transactions							
Checks and Payments - 48 Items							
	Bill Pmt -Check	06/02/2025	4993	Reed Shaffer		-1,651.19	-1,651.19
	Bill Pmt -Check	06/17/2025	5002	Marilyn Lee Steinberg		-2,000.00	-3,651.19
	Check	06/17/2025	5001	Ralph D Gregg Jr.		-597.50	-4,248.69
	Bill Pmt -Check	06/18/2025	5016	Linder Equip CO.		-4,989.49	-9,238.18
	Bill Pmt -Check	06/18/2025	5013	High Sierra Lumber & Supply Inc.		-4,831.76	-14,069.94
	Bill Pmt -Check	06/18/2025	5015	LABORMAX STAFFING		-3,981.72	-17,731.66
	Bill Pmt -Check	06/18/2025	5012	Ewing Irrigation Products Inc.		-2,700.85	-20,432.51
	Bill Pmt -Check	06/18/2025	5028	Clara L Bernardo		-1,176.94	-21,609.45
	Bill Pmt -Check	06/18/2025	5005	CAL Turf Equipment & Supply Inc.		-1,002.57	-22,612.02
	Bill Pmt -Check	06/18/2025	5014	Home Depot Credit Services		-889.88	-23,501.88
	Bill Pmt -Check	06/18/2025	5029	SiteOne Landscape Supply, LLC		-823.48	-24,325.36
	Bill Pmt -Check	06/18/2025	5020	TULARE COUNTY ROLL-OFF		-808.40	-25,133.76
	Bill Pmt -Check	06/18/2025	5019	Roche Oil, Inc.		-716.02	-25,849.78
	Bill Pmt -Check	06/18/2025	5009	Cintas First Aid Safety		-706.90	-26,556.68
	Bill Pmt -Check	06/18/2025	5004	Boot Barn, Inc.		-600.00	-27,156.68
	Bill Pmt -Check	06/18/2025	5007	California Office Liquidators		-462.76	-27,619.44
	Bill Pmt -Check	06/18/2025	5003	Baker Supplies and Repairs -Bakersfield		-340.99	-27,960.43
	Bill Pmt -Check	06/18/2025	5018	Pick-EmUp Truck Store		-313.91	-28,274.34
	Bill Pmt -Check	06/18/2025	5011	EagleShield Pest Control		-95.00	-28,369.34
	Bill Pmt -Check	06/18/2025	5010	Crowne Vault		-72.50	-28,441.84
	Bill Pmt -Check	06/18/2025	5006	California Business Machines		-41.75	-28,483.59
	Check	06/26/2025	11075	Employee Paycheck		-119.62	-28,603.21
	Bill Pmt -Check	06/27/2025	5041	Health Benefits Unit		-11,513.40	-40,116.61
	Bill Pmt -Check	06/27/2025	5044	LABORMAX STAFFING		-8,334.51	-48,451.12
	Bill Pmt -Check	06/27/2025	5035	Christy Vault Co, Inc.		-6,652.00	-55,103.12
	Bill Pmt -Check	06/27/2025	5032	BBK -Best Best & Krieger Attorneys at Law		-5,040.73	-60,143.85
	Bill Pmt -Check	06/27/2025	5043	Home Depot Credit Services		-2,103.54	-62,247.39
	Bill Pmt -Check	06/27/2025	5042	High Sierra Lumber & Supply Inc.		-1,629.44	-63,876.83
	Bill Pmt -Check	06/27/2025	5048	Uline, Inc.		-1,485.45	-65,362.28

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06/19/25

**Tulare Public Cemetery District
Reconciliation Detail**

10150 - Bank of The Sierra - CHK ACCT, Period Ending 06/30/2025

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	06/27/2025	5033	CAL Turf Equipment & Supply Inc.	-1,407.05	-66,789.33	
Bill Pmt -Check	06/27/2025	5053	ZERONOX	-1,263.34	-68,052.67	
Bill Pmt -Check	06/27/2025	5045	Linder Equip CO.	-1,230.23	-69,282.90	
Bill Pmt -Check	06/27/2025	5039	Ewing Irrigation Products Inc.	-1,028.21	-70,311.11	
Bill Pmt -Check	06/27/2025	5037	Crowne Vault	-843.00	-71,154.11	
Bill Pmt -Check	06/27/2025	5055	Clara L Bernardo	-657.77	-71,811.88	
Bill Pmt -Check	06/27/2025	5034	California Business Machines	-508.60	-72,320.48	
Bill Pmt -Check	06/27/2025	5056	Petty Cash	-491.16	-72,811.64	
Bill Pmt -Check	06/27/2025	5047	Roche Oil, Inc.	-309.04	-73,120.68	
Bill Pmt -Check	06/27/2025	5038	EagleShield Pest Control	-285.00	-73,405.68	
Bill Pmt -Check	06/27/2025	5058	Reed Shafter	-225.00	-73,630.68	
Bill Pmt -Check	06/27/2025	5050	California Landscape Supply	-220.58	-73,851.24	
Bill Pmt -Check	06/27/2025	5049	ZERONOX	-205.00	-74,056.24	
Bill Pmt -Check	06/27/2025	5057	Pinnacle Technology	-179.88	-74,236.12	
Bill Pmt -Check	06/27/2025	5040	Giotto's Alarm Tech. INC.	-120.00	-74,356.12	
Bill Pmt -Check	06/27/2025	5030	James B Corral	-95.21	-74,451.33	
Bill Pmt -Check	06/27/2025	5046	Res Com Pest Control	-50.00	-74,501.33	
Bill Pmt -Check	06/27/2025	5036	Cintas First Aid Safety	-35.56	-74,536.89	
Bill Pmt -Check	06/27/2025	5031	AT & T Mobility	-24.11	-74,561.00	
Total Checks and Payments				-74,561.00	-74,561.00	
Deposits and Credits - 1 Item						
	General Journal	06/30/2025	CB-73	38,862.09	38,862.09	
Total Deposits and Credits				38,862.09	38,862.09	
Total Uncleared Transactions				-35,678.91	-35,678.91	
Register Balance as of 06/30/2025				-55,561.87	1,831.11	

6:20 PM
08/15/25

**Tulare Public Cemetery District
Reconciliation Summary**

10500 - Cash In Treasury (772), Period Ending 06/30/2025

	<u>Jun 30, 25</u>
Beginning Balance	282,100.66
Cleared Transactions	
Checks and Payments - 14 items	-56,229.72
Deposits and Credits - 26 items	72,063.35
Total Cleared Transactions	<u>15,833.63</u>
Cleared Balance	<u>297,934.29</u>
Uncleared Transactions	
Checks and Payments - 4 items	-97,102.93
Total Uncleared Transactions	<u>-97,102.93</u>
Register Balance as of 06/30/2025	<u>200,831.36</u>

6:22 PM
08/16/25

Tulare Public Cemetery District
Reconciliation Detail
10480 - Cash in Treasury (772), Period Ending 08/30/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							282,106.96
Cleared Transactions							
Checks and Payments - 14 Items							
	Invoice	05/28/2025	pvq15143	TULARE COUNTY PVQ	✓	-3,486.25	-3,486.25
	Invoice	05/28/2025	pvq15144	TULARE COUNTY PVQ	✓	-266.83	-3,753.08
	Invoice	06/04/2025	pvq15145	TULARE COUNTY PVQ	✓	-25,500.00	-29,253.08
	Invoice	06/04/2025	pvq15146	TULARE COUNTY PVQ	✓	-5,162.70	-34,415.78
	Invoice	06/17/2025	pvq15152	TULARE COUNTY PVQ	✓	-4,250.09	-38,665.87
	Invoice	06/17/2025	pvq15147	TULARE COUNTY PVQ	✓	-3,231.36	-41,897.23
	Invoice	06/17/2025	pvq15148	TULARE COUNTY PVQ	✓	-3,080.46	-44,977.69
	Invoice	06/17/2025	pvq15150	TULARE COUNTY PVQ	✓	-2,588.71	-47,576.40
	Invoice	06/17/2025	pvq15151	TULARE COUNTY PVQ	✓	-2,537.18	-50,113.58
	Invoice	06/17/2025	pvq15149	TULARE COUNTY PVQ	✓	-2,213.13	-52,326.71
	Invoice	06/17/2025	pvq15153	TULARE COUNTY PVQ	✓	-1,363.40	-53,690.11
	Invoice	06/18/2025	pvq15155	TULARE COUNTY PVQ	✓	-504.58	-54,194.69
	Invoice	06/27/2025	pvq15154	TULARE COUNTY PVQ	✓	-2,000.00	-56,194.69
	Check	08/30/2025	eft	Tax Apportionment	✓	-35.03	-56,229.72
Total Checks and Payments						-56,229.72	-56,229.72
Deposits and Credits - 25 Items							
	Transfer	06/02/2025			✓	1,300.00	1,300.00
	Transfer	06/02/2025			✓	13,435.03	14,735.03
	Transfer	06/17/2025			✓	54.13	14,789.16
	Transfer	06/17/2025			✓	2,900.00	17,689.16
	Transfer	06/17/2025			✓	25,439.58	43,128.72
	Transfer	06/23/2025			✓	2,673.26	45,801.98
	Deposit	06/30/2025	dep	Tax Apportionment	✓	0.32	45,802.30
	Deposit	06/30/2025	dep	Tax Apportionment	✓	0.70	45,803.00
	Deposit	06/30/2025	dep	Tax Apportionment	✓	2.87	45,805.87
	Deposit	06/30/2025	dep	Tax Apportionment	✓	3.84	45,809.81
	Deposit	06/30/2025	dep	Tax Apportionment	✓	6.61	45,816.42
	Deposit	06/30/2025	dep	Tax Apportionment	✓	10.37	45,826.79
	Deposit	06/30/2025	DEP	Tax Apportionment	✓	27.52	45,854.31
	Deposit	06/30/2025	dep	Tax Apportionment	✓	42.00	45,896.31
	Deposit	06/30/2025	dep	Tax Apportionment	✓	266.72	46,163.03
	Transfer	06/30/2025			✓	300.00	46,463.03
	Transfer	06/30/2025			✓	300.00	46,763.03
	Deposit	06/30/2025	dep	Tax Apportionment	✓	574.12	47,337.15
	Deposit	06/30/2025	dep	Tax Apportionment	✓	599.79	47,936.94
	Deposit	06/30/2025	dep	Tax Apportionment	✓	686.86	48,623.80
	Deposit	06/30/2025	dep	Tax Apportionment	✓	927.68	49,553.68
	Transfer	06/30/2025			✓	1,300.00	50,853.68
	Transfer	06/30/2025			✓	2,412.50	53,266.08
	Deposit	06/30/2025	dep	Interest	✓	2,576.27	55,842.35
	Deposit	06/30/2025	dep	Tax Apportionment	✓	2,691.90	58,534.25
	Transfer	06/30/2025			✓	13,529.10	72,063.35
Total Deposits and Credits						72,063.35	72,063.35
Total Cleared Transactions						15,833.63	15,833.63
Cleared Balance						16,833.63	297,934.29
Uncleared Transactions							
Checks and Payments - 4 Items							
	Invoice	06/17/2025	pvq15147-1	TULARE COUNTY PVQ		-25,500.00	-25,500.00
	Invoice	06/25/2025	pvq15157	TULARE COUNTY PVQ		-35,000.00	-60,500.00
	Invoice	06/25/2025	pvq15158	TULARE COUNTY PVQ		-25,500.00	-86,000.00
	Invoice	06/30/2025	pvq15105	TULARE COUNTY PVQ		-11,102.93	-97,102.93
Total Checks and Payments						-97,102.93	-97,102.93
Total Uncleared Transactions						-97,102.93	-97,102.93
Register Balance as of 06/30/2025						-81,269.30	200,831.36

5:28 PM
08/15/25

**Tulare Public Cemetery District
Reconciliation Summary**

**10600 - Endowment - Reserved (773), Period Ending 06/30/2025
Jun 30, 25**

Beginning Balance	<u>2,175,091.75</u>
Cleared Transactions	
Deposits and Credits - 10 Items	<u>33,914.58</u>
Total Cleared Transactions	<u>33,914.58</u>
Cleared Balance	<u>2,209,006.33</u>
Register Balance as of 06/30/2025	2,209,006.33
Ending Balance	2,209,006.33

5:30 PM
08/15/25

Tulare Public Cemetery District
Reconciliation Detail
10600 - Endowment - Reserved (773), Period Ending 06/30/2025

	Type	Date	Num	Name	Cir	Amount	Balance
Beginning Balance							2,175,091.75
Cleared Transactions							
Deposits and Credits - 10 Items							
	Transfer	06/02/2025			✓	393.00	393.00
	Transfer	06/02/2025			✓	4,215.00	4,608.00
	Transfer	06/17/2025			✓	1,179.00	5,787.00
	Transfer	06/17/2025			✓	4,201.00	9,988.00
	Transfer	06/23/2025			✓	250.00	10,238.00
	Transfer	06/30/2025			✓	393.00	10,631.00
	Transfer	06/30/2025			✓	393.00	11,024.00
	Transfer	06/30/2025			✓	600.00	11,624.00
	Transfer	06/30/2025			✓	1,744.00	13,368.00
	Deposit	06/30/2025 dep	Interest		✓	20,546.58	33,914.58
Total Deposits and Credits						33,914.58	33,914.58
Total Cleared Transactions						33,914.58	33,914.58
Cleared Balance						33,914.58	2,209,006.33
Register Balance as of 06/30/2025						33,914.58	2,209,006.33
Ending Balance						33,914.58	2,209,006.33

5:35 PM
08/15/25

Tulare Public Cemetery District
Reconciliation Summary

10700 - Cash in Expansion Account (807), Period Ending 06/30/2025
Jun 30, 25

Beginning Balance	<u>229,477.88</u>
Cleared Transactions	
Deposits and Credits - 1 Item	<u>2,165.74</u>
Total Cleared Transactions	<u>2,165.74</u>
Cleared Balance	<u>231,643.62</u>
Register Balance as of 06/30/2025	231,643.62
Ending Balance	231,643.62

5:40 PM
08/16/25

Tulare Public Cemetery District
Reconciliation Detail

10700 · Cash in Expansion Account (807), Period Ending 06/30/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							229,477.88
Cleared Transactions							
Deposits and Credits - 1 Item							
	Deposit	06/30/2025	dep	Interest	√	2,165.74	2,165.74
Total Deposits and Credits						2,165.74	2,165.74
Total Cleared Transactions						2,165.74	2,165.74
Cleared Balance						2,165.74	231,643.62
Register Balance as of 06/30/2025						2,165.74	231,643.62
Ending Balance						2,165.74	231,643.62

5:54 PM
08/15/25

**Tulare Public Cemetery District
Reconciliation Summary**

**10900 - Endowment - Unreserved (817), Period Ending 06/30/2025
Jun 30, 25**

Beginning Balance	<u>250,408.53</u>
Cleared Transactions	
Deposits and Credits - 1 Item	<u>2,589.90</u>
Total Cleared Transactions	<u>2,589.90</u>
Cleared Balance	<u>252,998.43</u>
Register Balance as of 06/30/2025	252,998.43
Ending Balance	252,998.43

5:56 PM
08/15/25

Tulare Public Cemetery District
Reconciliation Detail

10900 - Endowment - Unreserved (\$17), Period Ending 06/30/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							250,408.53
Cleared Transactions							
Deposits and Credits - 1 item							
Deposit	06/30/2025	dep	Interest	✓		2,589.90	2,589.90
Total Deposits and Credits						2,589.90	2,589.90
Total Cleared Transactions						2,589.90	2,589.90
Cleared Balance						2,589.90	252,998.43
Register Balance as of 06/30/2025						2,589.90	252,998.43
Ending Balance						2,589.90	252,998.43

6:11 PM
08/15/25

**Tulare Public Cemetery District
Reconciliation Summary**

10950 - Pre-Need Payment Plan (886), Period Ending 06/30/2025
Jun 30, 25

Beginning Balance	<u>339,018.25</u>
Cleared Transactions	
Deposits and Credits - 19 Items	<u>35,130.33</u>
Total Cleared Transactions	<u>35,130.33</u>
Cleared Balance	<u><u>374,148.58</u></u>
Register Balance as of 06/30/2025	374,148.58
Ending Balance	374,148.58

6:13 PM
08/15/25

**Tulare Public Cemetery District
Reconciliation Detail**

10950 - Pre-Need Payment Plan (886), Period Ending 06/30/2025

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							339,018.25
Cleared Transactions							
Deposits and Credits - 19 Items							
	Transfer	06/02/2025			√	1,197.00	1,197.00
	Transfer	06/02/2025			√	5,385.00	6,582.00
	Transfer	06/17/2025			√	1,911.61	8,493.61
	Transfer	06/17/2025			√	2,363.00	10,856.61
	Transfer	06/17/2025			√	2,607.57	13,464.18
	Transfer	06/17/2025			√	6,489.00	19,953.18
	Transfer	06/18/2025			√	600.00	20,553.18
	Transfer	06/20/2025			√	300.00	20,853.18
	Transfer	06/30/2025			√	51.37	20,904.55
	Transfer	06/30/2025			√	151.38	21,055.93
	Transfer	06/30/2025			√	300.00	21,355.93
	Transfer	06/30/2025			√	300.00	21,655.93
	Transfer	06/30/2025			√	1,107.67	22,763.60
	Transfer	06/30/2025			√	1,167.86	23,931.46
	Transfer	06/30/2025			√	1,815.00	25,746.46
	Transfer	06/30/2025			√	1,829.08	27,575.54
	Transfer	06/30/2025			√	2,063.00	29,638.54
	Transfer	06/30/2025			√	2,363.00	32,001.54
	Deposit	06/30/2025 dep	Interest		√	3,128.79	35,130.33
Total Deposits and Credits						35,130.33	35,130.33
Total Cleared Transactions						35,130.33	35,130.33
Cleared Balance						35,130.33	374,148.58
Register Balance as of 06/30/2025						35,130.33	374,148.58
Ending Balance						35,130.33	374,148.58