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03/27/24
Accrual Basis

Tulare Public Cemetery District
Balance Sheet
As of January 31, 2024

Jan 31, 24

ASSETS

Current Assets

Checking/Savings

00 · Clearing Acct.	22,097.36
10100 · Petty Cash	500.00
10150 · Bank of The Sierra - CHK ACCT	9,341.03
10500 · Cash in Treasury (772)	215,327.30
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,646,912.03

Total 10600 · Endowment - Reserved (773) 1,962,929.95

10700 · Cash in Expansion Account (807)	207,484.64
10900 · Endowment - Unreserved (817)	228,768.67
10950 · Pre-Need Payment Plan (886)	207,374.01

Total Checking/Savings 2,853,822.96

Accounts Receivable

11001 · Accounts Receivable - PVQ (772)	63,476.72
11010 · Receivable - Pre-Need Pmt Plan	154,281.18

Total Accounts Receivable 217,757.90

Other Current Assets

11300 · Prepaid Expense	
11320 · Prepaid Workers Compensation	13,301.69
11330 · Prepaid Liability Insurance	15,514.19
11340 · Prepaid Property Insurance	1,503.75

Total 11300 · Prepaid Expense 30,319.63

12001 · Undeposited Funds	3,835.85
12101 · Inventory Asset	23,880.95

Total Other Current Assets 58,036.43

Total Current Assets 3,129,617.29

TOTAL ASSETS

3,129,617.29

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 · Accounts Payable	81,141.81
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Total Accounts Payable 81,141.81

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03/27/24

Accrual Basis

Tulare Public Cemetery District

Balance Sheet

As of January 31, 2024

	Jan 31, 24
Other Current Liabilities	
25600 - PTO Accruals	5,026.18
25500 - Sales Tax Payable	3,259.46
Total Other Current Liabilities	8,285.64
Total Current Liabilities	89,427.45
Total Liabilities	89,427.45
Equity	
30000 - Fund Balance	2,799,148.20
Net Income	241,041.64
Total Equity	3,040,189.84
TOTAL LIABILITIES & EQUITY	3,129,617.29

Tulare Public Cemetery District Profit & Loss Budget Performance

January 2024

Ordinary Income/Expense		Jan 24	Budget	Jul '23 - Jan 24	YTD Budget	Annual Budget
Income						
3999 - Total Beginning Cash Available		0	29,167	0	204,167	350,000
4000 - County Taxes						
4001 - Current Secured		0		114,648	0	0
4006 - Current Unsecured		0		0	0	0
4008 - Prior Secured		0		0	0	0
4009 - Prior Unsecured		0		0	0	0
4030 - Suppl Current Secured		0		0	0	0
4033 - Suppl Prior Secured		0		0	0	0
4052 - Other Taxes		0		4,243	0	0
4060 - Residual Distributions		0		0	0	0
4069 - PT Facilities		0		0	0	0
5000 - Aid-Other Governmental Agencies		0		0	0	0
5050 - Homeowners Property Tax Relief		0		0	0	0
4000 - County Taxes - Other		14,113	18,750	18,828	131,250	225,000
Total 4000 - County Taxes		14,113	18,750	137,719	131,250	225,000
4801 - Interest Income - 772						
4801.1 - Transfer from Funds		0	583	2,811	4,085	7,000
5400 - Charges for Current Services		0	5,000	0	35,000	60,000
5400.1 - Grave						
5400.2 - Niche		11,000		167,760		
5400.3 - Open and Close		2,283		15,328		
5400.4 - Administration		36,050		223,396		
5400.5 - Vault Installation		5,700		38,850		
5400.6 - Out of District Fee		6,257		39,278		
5400.7 - Transfer Fees		1,560		8,677		
5400.8 - Payment Plan Contract Fees		0		450		
5400.9 - Disinterment		35		4,224		
5400.10 - Saturday Service Fee		0		-2,300		
5400.11 - Add On Packages		1,600		9,600		
5400 - Charges for Current Services - Other		0		295		
Total 5400 - Charges for Current Services		64,485	66,667	505,558	466,667	800,000
5450 - Concrete Base Sales						
5460 - Vault Sales		6,000	6,667	32,700	46,667	80,000
5470 - Vase Sales		19,553	14,583	87,981	102,085	175,000
5805 - Misc. Revenue		100		410		
5833 - Grant Revenue		130	2,083	8,715	14,585	25,000
5834 - Restitution		0		0	0	0
5835 - Other Revenue		0	50	0	350	600
		0	208	0	1,458	2,500
5860 - Interest Income		0		1,356		
Total Income		104,381	143,757	777,250	1,006,313	1,725,100

Tulare Public Cemetery District Profit & Loss Budget Performance

January 2024

	Jan 24	Budget	Jul 23 - Jan 24	YTD Budget	Annual Budget
Cost of Goods Sold					
5900 • Concrete Base for Headstones	6,000	6,667	32,700	46,667	80,000
5901 • Vault Costs	8,456	5,833	38,256	40,833	70,000
5905 • Vase Costs	0	0	0	0	0
5908 • Emblem for Urn Costs	0	0	0	0	0
5915 • Miscellaneous Service Supplies	49	83	197	583	1,000
Total COGS	14,505	12,583	71,154	88,083	151,000
Gross Profit	89,877	131,174	706,097	918,230	1,574,100
Expense					
6000 • Payroll and Employee Benefits					
6001 • Regular Payroll	28,318	45,917	257,957	321,417	551,000
6002 • Overtime	238	1,667	7,510	11,667	20,000
6004 • Health Insurance Benefits	6,042	9,000	51,488	63,000	108,000
6005 • Extra Help	6,203	2,417	31,074	16,917	29,000
6008 • Directors Fees	0	250	1,250	1,750	3,000
6011 • Retirement-SD Portion	3,184	3,667	25,197	25,667	44,000
6012 • Social Security and Medicare	2,178	3,667	20,828	25,667	44,000
6015 • Workers Compensation Ins	2,660	2,667	18,622	18,667	32,000
6016 • Unemployment Ins.	1,281	292	1,793	2,042	3,500
6017 • PTO Accrued Payout	1,313	1,313	10,884	9,188	15,750
6018 • Other	0	167	0	1,167	2,000
6000 • Payroll and Employee Benefits - Other	0		0	0	0
Total 6000 • Payroll and Employee Benefits	51,418	71,021	426,603	497,146	852,250
7003 • County Tax Admin Fees					
70031 • Finance Charges / Fees	82		395		
7003 • County Tax Admin Fees - Other	0	500	2,479	3,500	6,000
Total 7003 • County Tax Admin Fees	82	500	2,874	3,500	6,000
7004 • Clothing and Personal Supplies					
70042 • PPE - Personal Protective Equip	0		930		
70043 • First Aid Supplies	119		1,772		
7004 • Clothing and Personal Supplies - Other	0	500	291	3,500	6,000
Total 7004 • Clothing and Personal Supplies	119	500	2,994	3,500	6,000
7005 • Telecommunications					
70051 • Internet	161		1,035		
70052 • Phone Lines	830		3,108		
70053 • Tablet	25		253		
7005 • Telecommunications - Other	168	625	1,192	4,375	7,500
Total 7005 • Telecommunications	1,183	625	5,588	4,375	7,500

Tulare Public Cemetery District Profit & Loss Budget Performance

January 2024

	Jan 24	Budget	Jul 23 - Jan 24	YTD Budget	Annual Budget
7006 - Vaults and Liners	0	0	292	0	0
7008 - Freight/Delivery Fees	0	83	174	583	1,000
7009 - Household Supplies	0	208	174	1,458	2,500
7010 - Insurance					
70101 - General Liability Insurance	3,103		21,720		
70102 - Property Insurance	301		2,105		
70103 - Auto Insurance	0		5		
70104 - Mobile Equipment Insurance	0		1,777		
70105 - Crime/Bond Insurance	0		195		
70106 - Cyber Liability Contribution	0		385		
7010 - Insurance - Other	0	3,600	0	25,203	43,205
Total 7010 - Insurance	3,404	3,600	26,187	25,203	43,205
7011 - Concrete Base for Headstones	0	0	0	0	0
7025 - Mileage Reimbursement Expense	0	83	165	583	1,000
7030 - Maintenance and Repairs					
70200 - Repair & Main. - KERN Equipment	1,172		7,443		
70201 - Equipment & Supplies for Servic	1,300		9,197		
70203 - Diesel KERN for Equipment	549		2,438		
70204 - Unleaded - KERN Fuel for Equip	133		1,178		
70205 - Unleaded - North Fuel Equip	0		383		
70206 - Repair & Main. -North Equipment	201		3,381		
70207 - Diesel NORTH for Equipment	0		1,135		
70209 - Sprinkler NORTH Repairs/Supply	0		99		
70210 - Tools -KERN Ground Maintenance	324		477		
70211 - Repair & Main.-KERN Location	0		244		
70213 - Fence Repairs NORTH J and Maint	0		3,279		
70215 - Tools - North Ground Maintenance	0		231		
70300 - Repair & Main. - Outside KERN	293		1,302		
70301 - Safety Supplies & Compliance	0		194		
70302 - Cleaning Supplies	90		467		
70305 - Repair & Main. - Headstones/Con	0		4,650		
70307 - Repair & Maint.-Outside North	0		2,952		
70308 - Weed Control Spray for Grounds	0		497		
70309 - Sprinkler KERN Repairs/Supplies	0		2,874		
70311 - Landscaping -flowers, trees, ba	0		11,677		
70400 - Repair & Main. - Building Kern	0		2,755		
70401 - Pest Control	100		650		
70402 - Repair & Main. North Building	65		2,196		
7030 - Maintenance and Repairs - Other	299	13,750	6,857	96,250	165,000
Total 7030 - Maintenance and Repairs	4,525	13,750	66,557	96,250	165,000

Tulare Public Cemetery District Profit & Loss Budget Performance

January 2024

	Jan 24	Budget	Jul '23 - Jan 24	YTD Budget	Annual Budget
7036 - Office Supplies and Expense					
61000 - Copier/Equipment Lease	447		2,285		
61001 - Water / Breakroom Supplies	0		1,565		
62000 - Office Supplies	1,106		5,892		
63000 - Computer Repairs and Expense	0		135		
66000 - Software Programs/ Website	1,433		7,434		
66100 - Plotbox Software Project	0		4,050		
7036 - Office Supplies and Expense - Other	339	3,792	2,812	26,542	45,500
Total 7036 - Office Supplies and Expense	3,325	3,792	24,173	26,542	45,500
7037 - Marketing					
7039 - Miscellaneous	0	417	0	2,917	5,000
7040 - Bank Fees	186	208	1,330	1,458	2,500
7043 - Professional Fees	45		270		
68100 - Accounting	2,113		13,031		
68200 - Auditing	17,102		17,102		
68201 - Employment - Background/Drug Sc	0		45		
68300 - Legal	1,238		9,351		
7043 - Professional Fees - Other	0	3,875	0	27,125	46,500
Total 7043 - Professional Fees	20,453	3,875	39,528	27,125	46,500
7045 - Security					
70451 - Alarm Service	912		912		
7406 - SECURITY NORTH	0		9,018		
7045 - Security - Other	2,145	1,833	6,496	12,833	22,000
Total 7045 - Security	3,057	1,833	16,426	12,833	22,000
7059 - Publications and Legal Notices					
70591 - Membership Dues	300		4,321		
7059 - Publications and Legal Notices - Other	0	417	375	2,917	5,000
Total 7059 - Publications and Legal Notices	300	417	4,696	2,917	5,000
7073 - Training / Education					
7074 - Transportation and Travel	0	417	456	2,917	5,000
70742 - Meal/Food Reimbursement	0		252		
7074 - Transportation and Travel - Other	0	333	689	2,333	4,000
Total 7074 - Transportation and Travel	0	333	940	2,333	4,000

Tulare Public Cemetery District Profit & Loss Budget Performance

January 2024

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	Jan 24	Budget	Jul '23 - Jan 24	YTD Budget	Annual Budget
7081 - Utilities					
77100 - SCE KERN ELECTRIC	916		4,051		
77101 - SCE ELECTRIC NORTH	1,242		7,354		
77200 - SO Cal Gas	286		604		
77300 - Water, Sewer	580		14,564		
779001 - Waste Disposal North	365		3,601		
79000 - Waste Disposal Kern	1,132		4,141		
7081 - Utilities - Other	0	6,250	0	43,750	75,000
Total 7081 - Utilities	4,519	6,250	34,315	43,750	75,000
7090 - Vehicle Expense	0	-8	0	58	100
7425 - Taxes	0	250	0	1,750	3,000
8000 - Land	0	1,667	0	0	0
8001 - Graves Repurchase	0	4,167	16,000	11,667	20,000
8002 - Niches	0	4,167	0	29,167	50,000
8100 - Building and Improvements	0	4,167	0	29,167	50,000
8300 - Equipment	0	4,167	0	29,167	50,000
7432 - Appropriation for Contingencies	0	8,837	0	61,860	106,045
Total Expense	92,616	131,175	669,743	918,225	1,574,100
Net Ordinary Income	-2,740	-1	36,354	5	0
Other Income/Expense					
9100 - Endowment - 773	13,332	8,333	74,847	58,333	100,000
9101 - Endowment Revenue -Current Serv	0	3,750	27,846	26,250	45,000
9102 - Interest Income - Endowment 773	0				
Total 9100 - Endowment - 773	13,332	12,083	102,693	84,583	145,000
9200 - Fund for Future Expansion - 807	0	1,083	13,000	7,583	13,000
9201 - Rent and Concessions - 807	0	167	2,794	1,167	2,000
9203 - Interest Income - 807	5,700	2,000	39,529	14,000	24,000
9204 - Current Services Admin (807)					
Total 9200 - Fund for Future Expansion - 807	5,700	3,250	55,323	22,750	39,000
9300 - Unreserved Funds - 817	0	292	3,897	2,042	3,500
9301 - Interest Income - 817	0	292	3,897	2,042	3,500
Total 9300 - Unreserved Funds - 817	0	292	3,897	2,042	3,500

Tulare Public Cemetery District Profit & Loss Budget Performance

January 2024

	Jan 24	Budget	Jul '23 - Jan 24	YTD Budget	Annual Budget
5400 - Pre Need - 886					
5400.1P - Pre-Need Grave	10,000		10,000		
5400.2P - Niche	1,304		1,304		
5400.3P - Open and Close	5,100		5,100		
5400.4P - Administration	2,127		2,127		
5400.5P - Vault Installation	1,052		1,052		
5400.6P - PreNeed Vault Sales	1,634		18,230		
5400.7P - PreNeed Endowment	2,344		2,344		
5400.8P - Payment Plan Contracts	495		495		
9401 - Interest Income - 886	0	150	2,124	1,050	1,800
Total 9400 - Pre Need - 886	24,055	150	42,775	1,050	1,800
9900 - Other Income					
9901 - CD Interest	0	292	0	2,042	3,500
Total 9900 - Other Income	0	292	0	2,042	3,500
Total Other Income	43,087	16,067	204,687	112,467	192,800
Net Other Income	43,087	16,067	204,687	112,467	192,800
Net Income	40,348	16,066	241,042	112,472	192,800

Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						29,175.91
Cleared Transactions						
Checks and Payments - 50 items						
Bill Pmt -Check	12/20/2023	4220	Andy Hinojosa III CPA	√	-1,205.00	-1,205.00
Bill Pmt -Check	12/20/2023	4244	Shelby Fidler	√	-755.00	-1,960.00
Bill Pmt -Check	12/20/2023	4225	CAPC - Calif Assoc of Public Cemeteries	√	-730.00	-2,690.00
Bill Pmt -Check	12/20/2023	4233	Home Depot Credit Services	√	-571.33	-3,261.33
Bill Pmt -Check	12/20/2023	4227	Cintas First Aid Safety	√	-315.99	-3,577.32
Bill Pmt -Check	12/20/2023	4242	Public Cemetery Alliance	√	-300.00	-3,877.32
Bill Pmt -Check	12/20/2023	4240	Pacific Employers	√	-297.00	-4,174.32
Bill Pmt -Check	12/20/2023	4222	Boot Barn, Inc.	√	-277.64	-4,451.96
Bill Pmt -Check	12/20/2023	4232	Giotto's Alarm Tech, INC.	√	-270.00	-4,721.96
Bill Pmt -Check	12/20/2023	4239	Office Depot	√	-264.95	-4,986.91
Check	12/20/2023	4246	AT & T Mobility	√	-72.19	-5,059.10
Bill Pmt -Check	12/20/2023	4237	Lowe's	√	-62.99	-5,122.09
Check	01/02/2024	EFT	Paychex of New York LLC	√	-296.40	-5,418.49
Bill Pmt -Check	01/05/2024	4266	Petty Cash	√	-440.22	-5,858.71
Bill Pmt -Check	01/10/2024	4250	Christy Vault Co, Inc.	√	-20,114.00	-25,972.71
Bill Pmt -Check	01/10/2024	4252	Reed Shaffer	√	-2,843.74	-28,816.45
Bill Pmt -Check	01/10/2024	4249	Barnes Memorials	√	-2,300.00	-31,116.45
Bill Pmt -Check	01/11/2024	EFT	AT & T Internet	√	-70.00	-31,186.45
Check	01/12/2024	EFT	Paychex of New York LLC	√	-11,539.27	-42,725.72
Check	01/12/2024	EFT	Paychex of New York LLC	√	-3,567.46	-46,293.18
Check	01/12/2024	EFT	Paychex of New York LLC	√	-528.90	-46,822.08
Check	01/12/2024	EFT	Paychex of New York LLC	√	-123.69	-46,945.77
Bill Pmt -Check	01/15/2024	4261	CSDA Calif Special Districts Assoc	√	-3,391.00	-50,336.77
Bill Pmt -Check	01/15/2024	4263	Andy Hinojosa III CPA	√	-3,375.00	-53,711.77
Bill Pmt -Check	01/15/2024	4264	LABORMAX STAFFING	√	-1,994.54	-55,706.31
Bill Pmt -Check	01/15/2024	4259	Roche Oil, Inc.	√	-553.43	-56,259.74
Bill Pmt -Check	01/15/2024	4258	Office Depot	√	-177.88	-56,437.62
Bill Pmt -Check	01/15/2024	4257	Cintas First Aid Safety	√	-43.60	-56,481.22
Bill Pmt -Check	01/18/2024	4271	Pinnacle Technology	√	-496.44	-56,977.66
Bill Pmt -Check	01/18/2024	4267	Christy Vault Co, Inc.	√	-351.00	-57,328.66
Check	01/18/2024	EFT	ATT	√	-167.70	-57,496.36
Bill Pmt -Check	01/18/2024	4273	Roche Oil, Inc.	√	-133.26	-57,629.62
Bill Pmt -Check	01/18/2024	4268	Ewing Irrigation Products Inc.	√	-72.15	-57,701.77
Bill Pmt -Check	01/18/2024	4272	Res Com Pest Control	√	-50.00	-57,751.77
Bill Pmt -Check	01/19/2024	4286	Roche Oil, Inc.	√	-548.80	-58,300.57
Bill Pmt -Check	01/19/2024	4281	CAL Turf Equipment & Supply Inc.	√	-183.55	-58,484.12
Bill Pmt -Check	01/19/2024	4282	Morris Levin & Son	√	-53.01	-58,537.13
Bill Pmt -Check	01/19/2024	4285	Res Com Pest Control	√	-50.00	-58,587.13
Bill Pmt -Check	01/22/2024	EFT	City of Tulare	√	-985.67	-59,572.80
Bill Pmt -Check	01/22/2024	EFT	Southern California Edison	√	-975.05	-60,547.85
Check	01/22/2024	EFT	Paychex of New York LLC	√	-536.86	-61,084.71
Bill Pmt -Check	01/23/2024	EFT	Waste Management/USA Waste	√	-318.28	-61,402.99
Bill Pmt -Check	01/25/2024	EFT	AT&T #55968788463356	√	-663.79	-62,066.78
Check	01/26/2024	EFT	Paychex of New York LLC	√	-11,220.22	-73,287.00
Bill Pmt -Check	01/26/2024	4290	LABORMAX STAFFING	√	-3,497.76	-76,784.76
Check	01/26/2024	EFT	Paychex of New York LLC	√	-3,491.07	-80,275.83
Check	01/26/2024	EFT	Paychex of New York LLC	√	-300.60	-80,576.43
Bill Pmt -Check	01/26/2024	EFT	AT & T Phone's	√	-257.03	-80,833.46
Check	01/26/2024	EFT	Paychex of New York LLC	√	-123.69	-80,957.15
Check	01/31/2024	EFT	Positive Pay - Bank of Sierra	√	-45.00	-81,002.15
Total Checks and Payments					-81,002.15	-81,002.15
Deposits and Credits - 29 items						
Deposit	01/11/2024			√	35,709.74	35,709.74
Deposit	01/19/2024			√	4,692.22	40,401.96

Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Deposit	01/19/2024			√	5,559.59	45,961.55
Deposit	01/19/2024			√	11,953.61	57,915.16
Deposit	01/26/2024			√	3,001.96	60,917.12
Deposit	01/26/2024			√	8,467.91	69,385.03
Deposit	01/26/2024			√	19,494.54	88,879.57
Total Deposits and Credits					88,879.57	88,879.57
Total Cleared Transactions					7,877.42	7,877.42
Cleared Balance					7,877.42	37,053.33
Uncleared Transactions						
Checks and Payments - 15 items						
Check	12/12/2023	4219	Natalie Alberti		-30.00	-30.00
Bill Pmt -Check	12/29/2023	4247	PLOTBOX INC		-1,350.00	-1,380.00
Bill Pmt -Check	01/10/2024	4251	Health Benefits Unit		-8,296.74	-9,676.74
Bill Pmt -Check	01/10/2024	4248	PLOTBOX INC		-1,350.00	-11,026.74
Bill Pmt -Check	01/15/2024	4262	Lowe's		-748.67	-11,775.41
Bill Pmt -Check	01/15/2024	4260	Boot Barn, Inc.		-150.00	-11,925.41
Bill Pmt -Check	01/17/2024	4265	Barnes Memorials		-9,600.00	-21,525.41
Bill Pmt -Check	01/18/2024	4274	Uline, Inc.		-957.90	-22,483.31
Bill Pmt -Check	01/18/2024	4269	Home Depot Credit Services		-634.03	-23,117.34
Bill Pmt -Check	01/18/2024	4270	Office Depot		-253.44	-23,370.78
Bill Pmt -Check	01/19/2024	4284	Pens.com		-245.02	-23,615.80
Bill Pmt -Check	01/22/2024	4288	Tulare County Counsel		-812.50	-24,428.30
Bill Pmt -Check	01/22/2024	4287	Office Depot		-527.76	-24,956.06
Bill Pmt -Check	01/31/2024	4291	LABORMAX STAFFING		-1,612.24	-26,568.30
Bill Pmt -Check	01/31/2024	EFT	California Department of Tax and Fee Admi		-1,144.00	-27,712.30
Total Checks and Payments					-27,712.30	-27,712.30
Total Uncleared Transactions					-27,712.30	-27,712.30
Register Balance as of 01/31/2024					-19,834.88	9,341.03

Reconciliation Detail

10500 - Cash in Treasury (772), Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						260,077.76
Cleared Transactions						
Checks and Payments - 12 items						
Invoice	12/18/2023	14958	TULARE COUNTY PVQ	√	-18,209.74	-18,209.74
Invoice	12/18/2023	14958	TULARE COUNTY PVQ	√	-17,500.00	-35,709.74
Check	01/05/2024		Tax Apportionment	√	-7.09	-35,716.83
Invoice	01/10/2024	14961	TULARE COUNTY PVQ	√	-8,296.74	-44,013.57
Invoice	01/10/2024	14960	TULARE COUNTY PVQ	√	-5,559.59	-49,573.16
Invoice	01/10/2024	14961	TULARE COUNTY PVQ	√	-3,656.87	-53,230.03
Invoice	01/10/2024	14959	TULARE COUNTY PVQ	√	-3,380.62	-56,610.65
Invoice	01/10/2024	14959	TULARE COUNTY PVQ	√	-1,311.60	-57,922.25
Invoice	01/17/2024	14963	TULARE COUNTY PVQ	√	-19,494.54	-77,416.79
Invoice	01/17/2024	14964	TULARE COUNTY PVQ	√	-8,467.91	-85,884.70
Invoice	01/17/2024	14965	TULARE COUNTY PVQ	√	-3,001.96	-88,886.66
Check	01/19/2024	EFT	Transfer	√	-750.00	-89,636.66
Total Checks and Payments					-89,636.66	-89,636.66
Deposits and Credits - 8 items						
Transfer	01/03/2024			√	150.00	150.00
Transfer	01/03/2024			√	14,854.09	15,004.09
Transfer	01/04/2024			√	2,338.28	17,342.37
Deposit	01/05/2024	EFT	Tax Apportionment	√	14,120.31	31,462.68
Transfer	01/06/2024			√	6,137.60	37,600.28
Transfer	01/23/2024			√	2,995.36	40,595.64
Transfer	01/23/2024			√	43,783.47	84,379.11
Transfer	01/29/2024			√	23,983.81	108,362.92
Total Deposits and Credits					108,362.92	108,362.92
Total Cleared Transactions					18,726.26	18,726.26
Cleared Balance					18,726.26	278,804.02
Uncleared Transactions						
Checks and Payments - 5 items						
Invoice	01/24/2024	14967	TULARE COUNTY PVQ		-28,021.06	-28,021.06
Invoice	01/24/2024	14966	TULARE COUNTY PVQ		-9,622.29	-37,643.35
Invoice	01/24/2024	14968	TULARE COUNTY PVQ		-2,323.54	-39,966.89
Invoice	01/24/2024	14969	TULARE COUNTY PVQ		-2,009.83	-41,976.72
Invoice	01/31/2024	14970	TULARE COUNTY PVQ		-21,500.00	-63,476.72
Total Checks and Payments					-63,476.72	-63,476.72
Total Uncleared Transactions					-63,476.72	-63,476.72
Register Balance as of 01/31/2024					-44,750.46	215,327.30

Reconciliation Detail

10600 · Endowment - Reserved (773), Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						1,917,051.95
Cleared Transactions						
Checks and Payments - 1 item						
Check	01/19/2024		Transfer	√	-1,546.00	-1,546.00
Total Checks and Payments					-1,546.00	-1,546.00
Deposits and Credits - 8 items						
Transfer	01/03/2024			√	393.00	393.00
Transfer	01/03/2024			√	1,379.00	1,772.00
Transfer	01/08/2024			√	250.00	2,022.00
Transfer	01/09/2024			√	10.00	2,032.00
Deposit	01/19/2024		Transfer	√	36,661.00	38,693.00
Transfer	01/22/2024			√	3,108.00	41,801.00
Transfer	01/23/2024			√	1,893.00	43,694.00
Transfer	01/29/2024			√	3,730.00	47,424.00
Total Deposits and Credits					47,424.00	47,424.00
Total Cleared Transactions					45,878.00	45,878.00
Cleared Balance					45,878.00	1,962,929.95
Register Balance as of 01/31/2024					45,878.00	1,962,929.95
Ending Balance					45,878.00	1,962,929.95

03/27/24

Tulare Public Cemetery District

Reconciliation Detail

10700 - Cash in Expansion Account (807), Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						202,534.64
Cleared Transactions						
Checks and Payments - 1 item						
Check	01/19/2024		Transfer	√	-750.00	-750.00
Total Checks and Payments					-750.00	-750.00
Deposits and Credits - 7 items						
Transfer	01/03/2024			√	150.00	150.00
Transfer	01/03/2024			√	450.00	600.00
Transfer	01/03/2024			√	750.00	1,350.00
Transfer	01/04/2024			√	150.00	1,500.00
Transfer	01/22/2024			√	2,250.00	3,750.00
Transfer	01/23/2024			√	450.00	4,200.00
Transfer	01/29/2024			√	1,500.00	5,700.00
Total Deposits and Credits					5,700.00	5,700.00
Total Cleared Transactions					4,950.00	4,950.00
Cleared Balance					4,950.00	207,484.64
Register Balance as of 01/31/2024					4,950.00	207,484.64
Ending Balance					4,950.00	207,484.64

Reconciliation Detail

10900 - Endowment - Unreserved (817), Period Ending 01/31/2024

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							265,429.67
Cleared Transactions							
Checks and Payments - 1 item							
Check		01/19/2024		Transfer	√	-36,661.00	-36,661.00
Total Checks and Payments						-36,661.00	-36,661.00
Total Cleared Transactions						-36,661.00	-36,661.00
Cleared Balance						-36,661.00	228,768.67
Register Balance as of 01/31/2024						-36,661.00	228,768.67
Ending Balance						-36,661.00	228,768.67

03/27/24

Fairfield Public Cemetery District

Reconciliation Detail

10950 - Pre-Need Payment Plan (886), Period Ending 01/31/2024

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							192,642.02
Cleared Transactions							
Deposits and Credits - 9 items							
Transfer		01/03/2024			√	1,420.71	1,420.71
Transfer		01/03/2024			√	2,663.00	4,083.71
Transfer		01/08/2024			√	1,734.14	5,817.85
Transfer		01/19/2024			√	750.00	6,567.85
Transfer		01/19/2024			√	750.00	7,317.85
Transfer		01/19/2024			√	1,546.00	8,863.85
Transfer		01/22/2024			√	2,617.20	11,481.05
Transfer		01/23/2024			√	140.00	11,621.05
Transfer		01/29/2024			√	3,110.94	14,731.99
Total Deposits and Credits						14,731.99	14,731.99
Total Cleared Transactions						14,731.99	14,731.99
Cleared Balance						14,731.99	207,374.01
Register Balance as of 01/31/2024						14,731.99	207,374.01
Ending Balance						14,731.99	207,374.01

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Accrual Basis

Tulare Public Cemetery District

Balance Sheet

As of February 29, 2024

	Feb 29, 24
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	16,836.37
10100 · Petty Cash	500.00
10150 · Bank of The Sierra - CHK ACCT	5,741.97
10500 · Cash in Treasury (772)	255,397.07
10600 · Endowment - Reserved (773)	
1620 · Endowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,659,066.03
Total 10600 · Endowment - Reserved (773)	1,975,083.95
10700 · Cash in Expansion Account (807)	210,034.64
10900 · Endowment - Unreserved (817)	228,768.67
10950 · Pre-Need Payment Plan (886)	221,591.09
Total Checking/Savings	2,913,953.76
Accounts Receivable	
11001 · Accounts Receivable - PVQ (772)	32,583.05
11010 · Receivable - Pre-Need Pmt Plan	145,078.31
Total Accounts Receivable	177,661.36
Other Current Assets	
11300 · Prepaid Expense	
11320 · Prepaid Workers Compensation	10,641.36
11330 · Prepaid Liability Insurance	12,411.36
11340 · Prepaid Property Insurance	1,203.00
Total 11300 · Prepaid Expense	24,255.72
12001 · Undeposited Funds	880.00
12101 · Inventory Asset	20,140.84
Total Other Current Assets	45,276.56
Total Current Assets	3,136,891.68
TOTAL ASSETS	3,136,891.68
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	64,267.32
Total Accounts Payable	64,267.32

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05/01/24

Accrual Basis

Tulare Public Cemetery District

Balance Sheet

As of February 29, 2024

	<u>Feb 29, 24</u>
Other Current Liabilities	
25600 · PTO Accruals	6,338.68
25500 · Sales Tax Payable	<u>4,486.92</u>
Total Other Current Liabilities	<u>10,825.60</u>
Total Current Liabilities	<u>75,092.92</u>
Total Liabilities	75,092.92
Equity	
30000 · Fund Balance	2,799,148.20
Net Income	<u>262,650.56</u>
Total Equity	<u>3,061,798.76</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,136,891.68</u></u>

Tulare Public Cemetery District Profit & Loss Budget Performance

February 2024

Ordinary Income/Expense	February 2024					
	Feb 24	Budget	Jul '23 - Feb 24	YTD Budget	Annual Budget	
Income						
3999 - Total Beginning Cash Available	0	29,167	0	233,333	350,000	
4000 - County Taxes						
4001 - Current Secured	0		114,648	0	0	
4006 - Current Unsecured	0		0	0	0	
4008 - Prior Secured	0		0	0	0	
4009 - Prior Unsecured	0		0	0	0	
4030 - Suppl Current Secured	0		0	0	0	
4033 - Suppl Prior Secured	0		0	0	0	
4052 - Other Taxes	0		4,243	0	0	
4060 - Residual Distributions	0		0	0	0	
4069 - PT Facilities	0		0	0	0	
5000 - Aid-Other Governmental Agencies	0		0	0	0	
5050 - Homeowners Property Tax Relief	0		0	0	0	
4000 - County Taxes - Other	0	18,750	18,828	0	0	
Total 4000 - County Taxes	0	18,750	137,719	150,000	225,000	
4801 - Interest Income - 772	0	583	2,811	4,668	7,000	
4801.1 - Transfer from Funds	0	5,000	0	40,000	60,000	
5400 - Charges for Current Services						
5400.1 - Grave	27,500		195,260			
5400.2 - Niche	1,630		16,958			
5400.3 - Open and Close	32,700		256,096			
5400.4 - Administration	4,950		43,800			
5400.5 - Vault Installation	6,257		45,535			
5400.6 - Out of District Fee	3,721		12,398			
5400.7 - Transfer Fees	900		1,350			
5400.8 - Payment Plan Contract Fees	119		4,343			
5400.9 - Disinterment	0		-2,300			
5400.10 - Saturday Service Fee	0		9,600			
5400.11 - Add On Packages	0		295			
5400 - Charges for Current Services - Other	0	66,667	0	533,333	800,000	
Total 5400 - Charges for Current Services	77,777	66,667	583,335	533,333	800,000	
5450 - Concrete Base Sales	5,600	6,667	38,300	53,333	80,000	
5460 - Vault Sales	14,878	14,583	102,859	116,668	175,000	
5470 - Vase Sales	0		410			
5805 - Misc. Revenue	67	2,083	8,762	16,668	25,000	
5833 - Grant Revenue	0	50	0	0	0	
5834 - Restitution	0	208	0	400	600	
5835 - Other Revenue	0		0	1,667	2,500	
5860 - Interest Income	0		1,356			
Total Income	98,321	143,757	875,572	1,150,071	1,725,100	

Tulare Public Cemetery District Profit & Loss Budget Performance

February 2024

	Feb 24	Budget	Jul '23 - Feb 24	YTD Budget	Annual Budget
Cost of Goods Sold					
5900 - Concrete Base for Headstones	5,600	6,667	38,300	53,333	80,000
5901 - Vault Costs	6,506	5,833	44,762	46,667	70,000
5905 - Vase Costs	0	0	0	0	0
5908 - Emblem for Urn Costs	0	0	0	0	0
5915 - Miscellaneous Service Supplies	0	83	197	667	1,000
Total COGS	12,106	12,583	83,260	100,667	151,000
Gross Profit	86,215	131,174	792,312	1,049,404	1,574,100
Expense					
6000 - Payroll and Employee Benefits					
6001 - Regular Payroll	28,071	45,917	286,028	367,333	551,000
6002 - Overtime	568	1,667	8,078	13,333	20,000
6004 - Health Insurance Benefits	6,042	9,000	57,530	72,000	108,000
6005 - Extra Help	9,687	2,417	40,761	19,333	29,000
6008 - Directors Fees	600	250	1,850	2,000	3,000
6011 - Retirement-SD Portion	2,485	3,667	27,692	29,333	44,000
6012 - Social Security and Medicare	2,185	3,667	23,012	29,333	44,000
6015 - Workers Compensation Ins	2,660	2,667	21,283	21,333	32,000
6016 - Unemployment Ins.	846	292	2,639	2,333	3,500
6017 - PTO Accrued Payout	1,313	1,313	12,196	10,500	15,750
6018 - Other	0	167	0	1,333	2,000
6000 - Payroll and Employee Benefits - Other	0		0	0	0
Total 6000 - Payroll and Employee Benefits	54,467	71,021	481,070	568,167	862,250
7003 - County Tax Admin Fees					
70031 - Finance Charges / Fees	76		471		6,000
7003 - County Tax Admin Fees - Other	0	500	2,479	4,000	6,000
Total 7003 - County Tax Admin Fees	76	500	2,950	4,000	6,000
7004 - Clothing and Personal Supplies					
70042 - PPE - Personal Protective Equip	884		1,814		
70043 - First Aid Supplies	93		1,865		
7004 - Clothing and Personal Supplies - Other	0	500	291	4,000	6,000
Total 7004 - Clothing and Personal Supplies	977	500	3,971	4,000	6,000
7005 - Telecommunications					
70051 - Internet	161		1,196		
70052 - Phone Lines	166		3,274		
70053 - Tablet	0		253		
7005 - Telecommunications - Other	659	625	2,385	5,000	7,500
Total 7005 - Telecommunications	986	625	7,108	5,000	7,500

Tulare Public Cemetery District Profit & Loss Budget Performance

February 2024

	Feb 24	Budget	Jul '23 - Feb 24	YTD Budget	Annual Budget
7006 - Vaults and Liners	0	0	292	0	0
7008 - Freight/Delivery Fees	0	83	174	667	1,000
7009 - Household Supplies	0	208	174	1,667	2,500
7010 - Insurance					
70101 - General Liability Insurance	3,103		24,823		
70102 - Property Insurance	301		2,406		
70103 - Auto Insurance	0		5		
70104 - Mobile Equipment Insurance	0		1,777		
70105 - Crime/Bond Insurance	0		195		
70106 - Cyber Liability Contribution	0		385		
7010 - Insurance - Other	0	3,600	0	28,803	43,205
Total 7010 - Insurance	3,404	3,600	29,591	28,803	43,205
7011 - Concrete Base for Headstones	0	0	0	0	0
7025 - Mileage Reimbursement Expense	91	83	257	667	1,000
7030 - Maintenance and Repairs					
70200 - Repair & Main. - KERN Equipment	11		7,454		
70201 - Equipment & Supplies for Servic	0		9,197		
70203 - Diesel KERN for Equipment	317		2,755		
70204 - Unleaded - KERN Fuel for Equip	303		1,481		
70205 - Unleaded - North Fuel Equip	0		383		
70206 - Repair & Main. - North Equipment	82		3,464		
70207 - Diesel NORTH for Equipment	354		1,489		
70209 - Sprinkler NORTH Repairs/Supply	0		99		
70210 - Tools -KERN Ground Maintenance	0		477		
70211 - Repair & Main.-KERN Location	40		284		
70213 - Fence Repairs NORTH J and Maint	0		3,279		
70215 - Tools - North Ground Maintenance	0		231		
70300 - Repair & Main. - Outside KERN	0		1,302		
70301 - Safety Supplies & Compliance	0		194		
70302 - Cleaning Supplies	0		467		
70305 - Repair & Main. - Headstones/Con	0		4,650		
70307 - Repair & Maint.-Outside North	4,074		7,026		
70308 - Weed Control Spray for Grounds	1,571		2,068		
70309 - Sprinkler KERN Repairs/Supplies	0		2,874		
70310 - Grounds Tools for Maintenance	329		329		
70311 - Landscaping -flowers, trees, ba	0		11,677		
70400 - Repair & Main. - Building Kern	0		2,755		
70401 - Pest Control	100		750		
70402 - Repair & Main. North Building	0		2,196		
7030 - Maintenance and Repairs - Other	-9	13,750	6,848	110,000	165,000
Total 7030 - Maintenance and Repairs	7,172	13,750	73,729	110,000	165,000

Tulare Public Cemetery District

Profit & Loss Budget Performance

February 2024

99'd

	Feb 24	Budget	Jul '23 - Feb 24	YTD Budget	Annual Budget
7036 - Office Supplies and Expense					
61000 - Copier/Equipment Lease	442		2,727		
61001 - Water / Breakroom Supplies	42		1,607		
62000 - Office Supplies	969		6,860		
63000 - Computer Repairs and Expense	0		135		
65000 - Software Programs/Website	2,862		10,296		
66100 - Plotbox Software Project	0		4,050		
7036 - Office Supplies and Expense - Other	1,482	3,792	4,293	30,333	45,500
Total 7036 - Office Supplies and Expense	5,796	3,792	29,969	30,333	45,500
7037 - Marketing					
7039 - Miscellaneous	0	417	0	3,333	5,000
7040 - Bank Fees	0	208	1,330	1,667	2,500
7043 - Professional Fees	45		315		
68100 - Accounting	1,337		14,368		
68200 - Auditing	0		17,102		
68201 - Employment - Background/Drug Sc	0		45		
68300 - Legal	791		10,142		
7043 - Professional Fees - Other	0	3,875	0	31,000	46,500
Total 7043 - Professional Fees	2,128	3,875	41,657	31,000	46,500
7045 - Security					
70451 - Alarm Service	0		912		
7406 - SECURITY NORTH	1,980		10,998		
7045 - Security - Other	0	1,833	6,496	14,667	22,000
Total 7045 - Security	1,980	1,833	18,406	14,667	22,000
7059 - Publications and Legal Notices					
70591 - Membership Dues	0		4,321		
7059 - Publications and Legal Notices - Other	0	417	375	3,333	5,000
Total 7059 - Publications and Legal Notices	0	417	4,696	3,333	5,000
7073 - Training / Education					
7074 - Transportation and Travel	1,108	417	1,564	3,333	5,000
70742 - Meal/Food Reimbursement	0		252		
7074 - Transportation and Travel - Other	0	333	689	2,667	4,000
Total 7074 - Transportation and Travel	0	333	940	2,667	4,000

Tulare Public Cemetery District Profit & Loss Budget Performance

February 2024

	Feb 24	Budget	Jul '23 - Feb 24	YTD Budget	Annual Budget
7081 - Utilities					
77100 - SCE KERN ELECTRIC	0		4,051		
77101 - SCE ELECTRIC NORTH	0		7,354		
77200 - SO Cal Gas	225		294		
77300 - Water, Sewer	572		15,136		
779001 - Waste Disposal North	318		3,919		
79000 - Waste Disposal Kern	931		5,072		
7081 - Utilities - Other	0	6,250	0	50,000	75,000
Total 7081 - Utilities	2,047	6,250	35,827	50,000	75,000
7090 - Vehicle Expense	0	8	0	67	100
7425 - Taxes	0	250	0	2,000	3,000
8000 - Land	0	0	0	0	0
8001 - Graves Repurchase	9,500	1,667	25,500	13,333	20,000
8002 - Niches	0	4,167	0	33,333	50,000
8100 - Building and Improvements	0	4,167	0	33,333	50,000
8300 - Equipment	0	4,167	0	33,333	50,000
7432 - Appropriation for Contingencies	0	8,837	0	70,697	106,045
Total Expense	89,778	131,175	759,519	1,049,400	1,574,100
Net Ordinary Income	-3,562	-1	32,793	4	0
Other Income/Expense					
Other Income					
9100 - Endowment - 773					
9101 - Endowment Revenue - Current Serv	12,511	8,333	87,358	66,667	100,000
9102 - Interest Income - Endowment 773	0	3,750	27,846	30,000	45,000
Total 9100 - Endowment - 773	12,511	12,083	115,204	96,667	145,000
9200 - Fund for Future Expansion - 807					
9201 - Rent and Concessions - 807	0	1,083	13,000	8,667	13,000
9203 - Interest Income - 807	0	167	2,794	1,333	2,000
9204 - Current Services Admin (807)	4,350	2,000	43,879	16,000	24,000
Total 9200 - Fund for Future Expansion - 807	4,350	3,250	59,673	26,000	39,000
9300 - Unreserved Funds - 817					
9301 - Interest Income - 817	0	292	3,897	2,333	3,500
Total 9300 - Unreserved Funds - 817	0	292	3,897	2,333	3,500

Tulare Public Cemetery District Profit & Loss Budget Performance

February 2024

	Feb 24	Budget	Jul '23 - Feb 24	YTD Budget	Annual Budget
9400 - Pre Need - 886					
5400.1P - Pre-Need Grave	4,500		14,500		
5400.2P - Niche	2,609		3,913		
5400.3P - Open and Close	0		5,100		
5400.4P - Administration	0		2,127		
5400.5P - Vault Installation	0		1,052		
5400.6P - PreNeed Vault Sales	1,200		19,430		
5400.7P - PreNeed Endowment	0		2,344		
5400.8P - Payment Plan Contracts	0		495		
9401 - Interest Income - 886	0	150	2,124	1,200	1,800
Total 9400 - Pre Need - 886	8,309	150	51,084	1,200	1,800
9900 - Other Income					
9901 - CD Interest	0	292	0	2,333	3,500
Total 9900 - Other Income	0	292	0	2,333	3,500
Total Other Income	25,170	16,067	229,857	128,533	192,800
Net Other Income	25,170	16,067	229,857	128,533	192,800
Net Income	21,608	16,066	262,651	128,537	192,800

Tulare Public Cemetery District
Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 02/29/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						37,053.33
Cleared Transactions						
Checks and Payments - 65 items						
Check	12/12/2023	4219	Natalie Alberti	√	-30.00	-30.00
Bill Pmt -Check	12/29/2023	4247	PLOTBOX INC	√	-1,350.00	-1,380.00
Bill Pmt -Check	01/10/2024	4251	Health Benefits Unit	√	-8,296.74	-9,676.74
Bill Pmt -Check	01/10/2024	4248	PLOTBOX INC	√	-1,350.00	-11,026.74
Bill Pmt -Check	01/15/2024	4262	Lowe's	√	-748.67	-11,775.41
Bill Pmt -Check	01/15/2024	4260	Boot Barn, Inc.	√	-150.00	-11,925.41
Bill Pmt -Check	01/17/2024	4265	Barnes Memorials	√	-9,600.00	-21,525.41
Bill Pmt -Check	01/18/2024	4274	Uline, Inc.	√	-957.90	-22,483.31
Bill Pmt -Check	01/18/2024	4269	Home Depot Cedit Services	√	-634.03	-23,117.34
Bill Pmt -Check	01/18/2024	4270	Office Depot	√	-253.44	-23,370.78
Bill Pmt -Check	01/19/2024	4284	Pens.com	√	-245.02	-23,615.80
Bill Pmt -Check	01/22/2024	4287	Office Depot	√	-527.76	-24,143.56
Bill Pmt -Check	01/31/2024	4291	LABORMAX STAFFING	√	-1,612.24	-25,755.80
Bill Pmt -Check	01/31/2024	EFT	California Department of Tax and Fee Adm	√	-1,144.00	-26,899.80
Bill Pmt -Check	02/01/2024	4292	Douglas Godinho	√	-2,000.00	-28,899.80
Bill Pmt -Check	02/01/2024	EFT	SoCalGas	√	-69.19	-28,968.99
Check	02/09/2024	EFT	Paychex of New York LLC	√	-10,568.53	-39,537.52
Bill Pmt -Check	02/09/2024	4302	Health Benefits Unit	√	-6,124.53	-45,662.05
Check	02/09/2024	EFT	Paychex of New York LLC	√	-3,415.29	-49,077.34
Bill Pmt -Check	02/09/2024	4300	Element Security Solutions, Inc.	√	-2,904.75	-51,982.09
Bill Pmt -Check	02/09/2024	4293	LABORMAX STAFFING	√	-2,459.37	-54,441.46
Bill Pmt -Check	02/09/2024	4301	Giotto's Alarm Tech, INC.	√	-912.00	-55,353.46
Check	02/09/2024	10733	<i>Employee Check</i>	√	-889.64	-56,243.10
Bill Pmt -Check	02/09/2024	4298	California Office Liquidators	√	-602.23	-56,845.33
Bill Pmt -Check	02/09/2024	4296	CAL Turf Equipment & Supply Inc.	√	-470.82	-57,316.15
Bill Pmt -Check	02/09/2024	4297	California Busniness Machines	√	-447.01	-57,763.16
Check	02/09/2024	EFT	Paychex of New York LLC	√	-300.60	-58,063.76
Bill Pmt -Check	02/09/2024	4305	Leaf	√	-231.40	-58,295.16
Bill Pmt -Check	02/09/2024	4304	Home Depot Cedit Services	√	-195.89	-58,491.05
Check	02/09/2024	EFT	Paychex of New York LLC	√	-123.69	-58,614.74
Bill Pmt -Check	02/09/2024	4303	High Sierra Lumber & Supply Inc.	√	-120.61	-58,735.35
Bill Pmt -Check	02/09/2024	4295	AT & T Mobility	√	-24.83	-58,760.18
Bill Pmt -Check	02/11/2024	EFT	AT & T Internet	√	-70.00	-58,830.18
Bill Pmt -Check	02/13/2024	4314	Ramos, Carlos	√	-350.00	-59,180.18
Bill Pmt -Check	02/13/2024	4311	AGUILAR, ALBERTO	√	-250.00	-59,430.18
Bill Pmt -Check	02/13/2024	4316	Leaf	√	-231.40	-59,661.58
Bill Pmt -Check	02/13/2024	4312	Hitlin, Patricia	√	-100.00	-59,761.58
Bill Pmt -Check	02/16/2024	4323	Element Security Solutions, Inc.	√	-2,145.00	-61,906.58
Bill Pmt -Check	02/16/2024	4331	Tulare County Counsel	√	-1,238.30	-63,144.88
Bill Pmt -Check	02/16/2024	4318	CAL Turf Equipment & Supply Inc.	√	-1,189.45	-64,334.33
Bill Pmt -Check	02/16/2024	4333	Uline, Inc.	√	-868.19	-65,202.52
Bill Pmt -Check	02/16/2024	4319	California Busniness Machines	√	-842.57	-66,045.09
Bill Pmt -Check	02/16/2024	4325	Kenny Ruffa Construction	√	-760.00	-66,805.09
Bill Pmt -Check	02/16/2024	4327	Morris Levin & Son	√	-363.69	-67,168.78
Bill Pmt -Check	02/16/2024	4322	Cintas First Aid Safety	√	-304.83	-67,473.61
Bill Pmt -Check	02/16/2024	4329	Roche Oil, Inc.	√	-188.43	-67,662.04
Bill Pmt -Check	02/16/2024	4328	Res Com Pest Control	√	-50.00	-67,712.04
Bill Pmt -Check	02/16/2024	4324	Home Depot Cedit Services	√	-48.82	-67,760.86
Bill Pmt -Check	02/16/2024	4320	CARQUEST AUTO PARTS - CP PHELPS	√	-11.14	-67,772.00
Bill Pmt -Check	02/20/2024	EFT	CALPERS	√	-2,165.13	-69,937.13
Bill Pmt -Check	02/20/2024	EFT	Southern California Edison	√	-1,182.30	-71,119.43

**Tulare Public Cemetery District
Reconciliation Detail**

10150 - Bank of The Sierra - CHK ACCT, Period Ending 02/29/2024

Type	Date	Num	Name	Clr	Amount	Balance
Check	02/20/2024	4334	Employee check	✓	-1,046.78	-72,166.21
Bill Pmt -Check	02/20/2024	EFT	City of Tulare	✓	-987.88	-73,154.09
Check	02/20/2024	EFT	ATT	✓	-172.86	-73,326.95
Bill Pmt -Check	02/21/2024	EFT	CALPERS	✓	-2,673.52	-76,000.47
Bill Pmt -Check	02/21/2024	EFT	CALPERS	✓	-2,613.97	-78,614.44
Check	02/22/2024	EFT	Paychex of New York LLC	✓	-3,234.26	-81,848.70
Bill Pmt -Check	02/22/2024	EFT	CALPERS	✓	-2,220.66	-84,069.36
Bill Pmt -Check	02/22/2024	EFT	Waste Management/USA Waste	✓	-318.28	-84,387.64
Check	02/22/2024	EFT	Paychex of New York LLC	✓	-123.69	-84,511.33
Check	02/23/2024	EFT	Paychex of New York LLC	✓	-10,294.60	-94,805.93
Check	02/23/2024	EFT	Paychex of New York LLC	✓	-236.40	-95,042.33
Bill Pmt -Check	02/26/2024	EFT	AT & T Phone's	✓	-659.23	-95,701.56
Bill Pmt -Check	02/26/2024	EFT	AT & T Phone's	✓	-257.03	-95,958.59
Check	02/29/2024	EFT	Bank of America	✓	-45.00	-96,003.59
Total Checks and Payments					-96,003.59	-96,003.59
Deposits and Credits - 19 items						
Deposit	02/02/2024			✓	2,009.83	2,009.83
Deposit	02/02/2024			✓	2,323.54	4,333.37
Deposit	02/02/2024			✓	9,622.29	13,955.66
Deposit	02/02/2024			✓	28,021.06	41,976.72
Deposit	02/09/2024			✓	21,500.00	63,476.72
Deposit	02/23/2024			✓	1,481.04	64,957.76
Deposit	02/23/2024			✓	3,484.58	68,442.34
Deposit	02/23/2024			✓	6,373.39	74,815.73
Deposit	02/23/2024			✓	6,925.66	81,741.39
Deposit	02/23/2024			✓	22,300.00	104,041.39
Total Deposits and Credits					104,041.39	104,041.39
Total Cleared Transactions					8,037.80	8,037.80
Cleared Balance					8,037.80	45,091.13
Uncleared Transactions						
Checks and Payments - 15 items						
Bill Pmt -Check	01/22/2024	4288	Tulare County Counsel		-812.50	-812.50
Bill Pmt -Check	02/01/2024	4294	Reed Shaffer		-4,801.48	-5,613.98
Bill Pmt -Check	02/09/2024	4306	PLOTBOX INC		-1,350.00	-6,963.98
Bill Pmt -Check	02/09/2024	4299	CAPC - Calif Assoc of Public Cemeteries		-554.00	-7,517.98
Bill Pmt -Check	02/13/2024	4313	Lima, Michele		-100.00	-7,617.98
Bill Pmt -Check	02/14/2024	4315	CAPC - Calif Assoc of Public Cemeteries		-554.00	-8,171.98
Bill Pmt -Check	02/16/2024	4321	Christy Vault Co, Inc.		-6,180.00	-14,351.98
Bill Pmt -Check	02/16/2024	4330	Streamline		-1,512.00	-15,863.98
Bill Pmt -Check	02/16/2024	4326	LABORMAX STAFFING		-874.44	-16,738.42
Bill Pmt -Check	02/16/2024	4332	TULARE COUNTY ROLL-OFF		-770.00	-17,508.42
Bill Pmt -Check	02/16/2024	4317	Action Equipment Rentals, Inc.		-581.34	-18,089.76
Bill Pmt -Check	02/27/2024	4338	Kevin Brejnak, CPA		-17,101.72	-35,191.48
Bill Pmt -Check	02/27/2024	4335	LABORMAX STAFFING		-2,718.97	-37,910.45
Bill Pmt -Check	02/27/2024	4337	PriorityWest		-1,300.00	-39,210.45
Bill Pmt -Check	02/27/2024	4336	Petty Cash		-138.71	-39,349.16
Total Checks and Payments					-39,349.16	-39,349.16
Total Uncleared Transactions					-39,349.16	-39,349.16
Register Balance as of 02/29/2024					-31,311.36	5,741.97

**Tulare Public Cemetery District
Reconciliation Detail**

10500 - Cash in Treasury (772), Period Ending 02/29/2024						
Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						278,804.02
Cleared Transactions						
Checks and Payments - 10 items						
Invoice	01/24/2024	14967	TULARE COUNTY PVQ	√	-28,021.06	-28,021.06
Invoice	01/24/2024	14966	TULARE COUNTY PVQ	√	-9,622.29	-37,643.35
Invoice	01/24/2024	14968	TULARE COUNTY PVQ	√	-2,323.54	-39,966.89
Invoice	01/24/2024	14969	TULARE COUNTY PVQ	√	-2,009.83	-41,976.72
Invoice	01/31/2024	14970	TULARE COUNTY PVQ	√	-21,500.00	-63,476.72
Invoice	02/14/2024	23535	TULARE COUNTY PVQ	√	-22,300.00	-85,776.72
Invoice	02/14/2024	23538	TULARE COUNTY PVQ	√	-6,925.66	-92,702.38
Invoice	02/14/2024	23537	TULARE COUNTY PVQ	√	-6,373.39	-99,075.77
Invoice	02/14/2024	23536	TULARE COUNTY PVQ	√	-3,484.58	-102,560.35
Invoice	02/14/2024	23539	TULARE COUNTY PVQ	√	-1,481.04	-104,041.39
Total Checks and Payments					-104,041.39	-104,041.39
Deposits and Credits - 9 items						
Transfer	02/02/2024			√	17,333.33	17,333.33
Transfer	02/08/2024			√	900.00	18,233.33
Transfer	02/09/2024			√	179.70	18,413.03
Transfer	02/09/2024			√	1,029.70	19,442.73
Transfer	02/14/2024			√	5,600.00	25,042.73
Transfer	02/14/2024			√	48,166.70	73,209.43
Transfer	02/20/2024			√	1,892.84	75,102.27
Transfer	02/20/2024			√	24,364.38	99,466.65
Transfer	02/27/2024			√	13,750.84	113,217.49
Total Deposits and Credits					113,217.49	113,217.49
Total Cleared Transactions					9,176.10	9,176.10
Cleared Balance					9,176.10	287,980.12
Uncleared Transactions						
Checks and Payments - 4 items						
Invoice	02/28/2024	23540	TULARE COUNTY PVQ		-24,218.97	-24,218.97
Invoice	02/28/2024	23541	TULARE COUNTY PVQ		-6,259.95	-30,478.92
Invoice	02/28/2024	23542	TULARE COUNTY PVQ		-1,835.96	-32,314.88
Invoice	02/28/2024	23543	TULARE COUNTY PVQ		-268.17	-32,583.05
Total Checks and Payments					-32,583.05	-32,583.05
Total Uncleared Transactions					-32,583.05	-32,583.05
Register Balance as of 02/29/2024					-23,406.95	255,397.07

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Tulare Public Cemetery District
Reconciliation Detail

10600 · Endowment - Reserved (773), Period Ending 02/29/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						1,962,929.95
Cleared Transactions						
Deposits and Credits - 7 items						
Transfer	02/02/2024			√	1,386.00	1,386.00
Transfer	02/09/2024			√	600.00	1,986.00
Transfer	02/14/2024			√	786.00	2,772.00
Transfer	02/14/2024			√	4,152.00	6,924.00
Transfer	02/20/2024			√	786.00	7,710.00
Transfer	02/20/2024			√	3,094.00	10,804.00
Transfer	02/27/2024			√	1,350.00	12,154.00
Total Deposits and Credits					12,154.00	12,154.00
Total Cleared Transactions					12,154.00	12,154.00
Cleared Balance					12,154.00	1,975,083.95
Register Balance as of 02/29/2024					12,154.00	1,975,083.95
Ending Balance					12,154.00	1,975,083.95

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Tulare Public Cemetery District
Reconciliation Detail

10700 - Cash in Expansion Account (807), Period Ending 02/29/2024

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							207,484.64
Cleared Transactions							
Deposits and Credits - 4 items							
Transfer		02/02/2024			√	900.00	900.00
Transfer		02/09/2024			√	150.00	1,050.00
Transfer		02/20/2024			√	300.00	1,350.00
Transfer		02/20/2024			√	1,200.00	2,550.00
Total Deposits and Credits						2,550.00	2,550.00
Total Cleared Transactions						2,550.00	2,550.00
Cleared Balance						2,550.00	210,034.64
Register Balance as of 02/29/2024						2,550.00	210,034.64
Ending Balance						2,550.00	210,034.64

Tulare Public Cemetery District
Reconciliation Detail

10900 - Endowment - Unreserved (817), Period Ending 02/29/2024

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							228,768.67
Cleared Balance							228,768.67
Register Balance as of 02/29/2024							228,768.67
Ending Balance							228,768.67

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Tulare Public Cemetery District
Reconciliation Detail

10950 - Pre-Need Payment Plan (886), Period Ending 02/29/2024

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							207,374.01
Cleared Transactions							
Deposits and Credits - 7 items							
Transfer		02/02/2024			√	514.50	514.50
Transfer		02/12/2024			√	4,576.08	5,090.58
Transfer		02/13/2024			√	120.00	5,210.58
Transfer		02/14/2024			√	4,989.00	10,199.58
Transfer		02/20/2024			√	1,246.20	11,445.78
Transfer		02/26/2024			√	107.00	11,552.78
Transfer		02/27/2024			√	2,664.30	14,217.08
Total Deposits and Credits						14,217.08	14,217.08
Total Cleared Transactions						14,217.08	14,217.08
Cleared Balance						14,217.08	221,591.09
Register Balance as of 02/29/2024						14,217.08	221,591.09
Ending Balance						14,217.08	221,591.09

Tulare Public Cemetery District
Balance Sheet
As of March 31, 2024

	Mar 31, 24
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	2,058.26
10100 · Petty Cash	500.00
10150 · Bank of The Sierra - CHK ACCT	12,729.06
10500 · Cash in Treasury (772)	237,727.42
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,688,151.48
Total 10600 · Endowment - Reserved (773)	2,004,169.40
10700 · Cash in Expansion Account (807)	211,684.76
10900 · Endowment - Unreserved (817)	230,636.35
10950 · Pre-Need Payment Plan (886)	239,904.23
Total Checking/Savings	2,939,409.48
Accounts Receivable	
11001 · Accounts Receivable - PVQ (772)	58,238.25
11010 · Receivable - Pre-Need Pmt Plan	143,604.87
11020 · Other Accounts Receivable	-1,031.12
Total Accounts Receivable	200,812.00
Other Current Assets	
11300 · Prepaid Expense	
11320 · Prepaid Workers Compensation	7,981.03
11330 · Prepaid Liability Insurance	9,308.53
11340 · Prepaid Property Insurance	902.25
Total 11300 · Prepaid Expense	18,191.81
12001 · Undeposited Funds	-24,240.29
12101 · Inventory Asset	10,548.47
Total Other Current Assets	4,499.99
Total Current Assets	3,144,721.47
TOTAL ASSETS	3,144,721.47
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	29,248.51
Total Accounts Payable	29,248.51

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05/01/24
Accrual Basis

Tulare Public Cemetery District
Balance Sheet
As of March 31, 2024

	<u>Mar 31, 24</u>
Other Current Liabilities	
25600 · PTO Accruals	7,651.18
24000 · Payroll Liabilities	17,607.07
25500 · Sales Tax Payable	5,687.66
Total Other Current Liabilities	<u>30,945.91</u>
Total Current Liabilities	<u>60,194.42</u>
Total Liabilities	60,194.42
Equity	
30000 · Fund Balance	2,799,148.20
Net Income	285,378.85
Total Equity	<u>3,084,527.05</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,144,721.47</u></u>

Tulare Public Cemetery District Profit & Loss Budget Performance

March 2024

	Mar 24	Budget	Jul '23 - Mar 24	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
3999 • Total Beginning Cash Available	0	29,167	0	262,500	350,000
4000 • County Taxes					
4001 • Current Secured	0		114,648	0	0
4006 • Current Unsecured	0		0	0	0
4008 • Prior Secured	0		0	0	0
4009 • Prior Unsecured	0		0	0	0
4030 • Suppl Current Secured	0		0	0	0
4033 • Suppl Prior Secured	0		0	0	0
4052 • Other Taxes	0		4,243	0	0
4060 • Residual Distributions	0		0	0	0
4069 • PT Facilities	0		0	0	0
5000 • Aid-Other Governmental Agencies	0		0	0	0
5050 • Homeowners Property Tax Relief	0		0	0	0
4000 • County Taxes - Other	0	18,750	18,828	168,750	225,000
Total 4000 • County Taxes	0	18,750	137,719	168,750	225,000
4801 • Interest Income - 772					
4801.1 • Transfer from Funds	2,156	583	4,967	5,251	7,000
5400 • Charges for Current Services	0	5,000	0	45,000	60,000
5400.1 • Grave	9,500		204,760		
5400.2 • Niche	2,608		19,566		
5400.3 • Open and Close	34,800		290,896		
5400.4 • Administration	10,350		54,150		
5400.5 • Vault Installation	5,731		51,266		
5400.6 • Out of District Fee	4,093		16,491		
5400.7 • Transfer Fees	0		1,350		
5400.8 • Payment Plan Contract Fees	0		4,343		
5400.9 • Disinterment	0		-2,300		
5400.10 • Saturday Service Fee	0		9,600		
5400.11 • Add On Packages	75		370		
5400 • Charges for Current Services - Other	0	66,667	0	600,000	800,000
Total 5400 • Charges for Current Services	67,157	66,667	650,492	600,000	800,000
5450 • Concrete Base Sales	6,400	6,667	44,700	60,000	80,000
5460 • Vault Sales	15,004	14,583	117,863	131,251	175,000
5470 • Vase Sales	150		560		
5805 • Misc. Revenue	0	2,083	8,782	18,751	25,000
5833 • Grant Revenue	0		0	0	0
5834 • Restitution	0	50	0	450	600
5835 • Other Revenue	0	208	0	1,875	2,500
5860 • Interest Income	1,709		3,065		
Total Income	92,575	143,757	968,147	1,293,828	1,725,100

Tulare Public Cemetery District Profit & Loss Budget Performance

March 2024

	Mar 24	Budget	Jul 23 - Mar 24	YTD Budget	Annual Budget
Cost of Goods Sold					
5900 • Concrete Base for Headstones	6,400	6,667	44,700	60,000	80,000
5901 • Vault Costs	6,245	5,833	51,007	52,500	70,000
5905 • Vase Costs	0	0	0	0	0
5908 • Emblem for Urn Costs	0	0	0	0	0
5915 • Miscellaneous Service Supplies	73	83	271	750	1,000
Total COGS	12,718	12,583	95,978	113,250	151,000
Gross Profit	79,857	131,174	872,169	1,180,578	1,574,100
Expense					
6000 • Payroll and Employee Benefits	46,677	45,917	332,705	413,250	551,000
6001 • Regular Payroll	472	1,667	8,551	15,000	20,000
6002 • Overtime	5,278	9,000	62,808	81,000	108,000
6004 • Health Insurance Benefits	17,092	2,417	57,853	21,750	29,000
6005 • Extra Help	0	250	1,850	2,250	3,000
6008 • Directors Fees	1,233	3,667	28,925	33,000	44,000
6011 • Retirement-SD Portion	3,598	3,667	26,610	33,000	44,000
6012 • Social Security and Medicare	2,660	2,667	23,943	24,000	32,000
6015 • Workers Compensation Ins.	408	292	3,047	2,625	3,500
6016 • Unemployment Ins.	1,313	1,313	13,509	11,813	15,750
6017 • PTO Accrued Payout	0	167	0	1,500	2,000
6018 • Other	0		0	0	0
6000 • Payroll and Employee Benefits - Other	78,730	71,021	559,799	639,187	852,250
Total 6000 • Payroll and Employee Benefits					
7003 • County Tax Admin Fees	0	500	471	4,500	6,000
70031 • Finance Charges / Fees	0		2,479		
7003 • County Tax Admin Fees - Other	0	500	2,950	4,500	6,000
Total 7003 • County Tax Admin Fees					
7004 • Clothing and Personal Supplies	819		2,633		
70042 • PPE - Personal Protective Equip	307	500	2,173	4,500	6,000
70043 • First Aid Supplies	0		291		
7004 • Clothing and Personal Supplies - Other	1,126	500	5,097	4,500	6,000
Total 7004 • Clothing and Personal Supplies					
7005 • Telecommunications	91		1,287		
70051 • Internet	825		4,100		
70052 • Phone Lines	25	625	278	5,625	7,500
70053 • Tablet	162		2,547		
7005 • Telecommunications - Other	1,103	625	8,212	5,625	7,500
Total 7005 • Telecommunications					

Tulare Public Cemetery District Profit & Loss Budget Performance

March 2024

	Mar 24	Budget	Jul '23 - Mar 24	YTD Budget	Annual Budget
7006 • Vaults and Liners	0	0	292	0	0
7008 • Freight/Delivery Fees	0	83	174	750	1,000
7009 • Household Supplies	0	208	174	1,875	2,500
7010 • Insurance					
70101 • General Liability Insurance	3,103		27,925		
70102 • Property Insurance	301		2,707		
70103 • Auto Insurance	0		5		
70104 • Mobile Equipment Insurance	0		1,777		
70105 • Crime/Bond Insurance	0		195		
70106 • Cyber Liability Contribution	0		385		
7010 • Insurance - Other	0	3,600	0	32,404	43,205
Total 7010 • Insurance	3,404	3,600	32,994	32,404	43,205
7011 • Concrete Base for Headstones	0	0	0	0	0
7025 • Mileage Reimbursement Expense	802	83	1,059	750	1,000
7030 • Maintenance and Repairs					
70200 • Repair & Maint. - KERN Equipment	887		8,341		
70201 • Equipment & Supplies for Servic	0		9,197		
70203 • Diesel KERN for Equipment	0		2,755		
70204 • Unleaded - KERN Fuel for Equip	224		1,705		
70205 • Unleaded - North Fuel Equip	101		484		
70206 • Repair & Maint. -North Equipment	63		3,527		
70207 • Diesel NORTH for Equipment	44		1,489		
70209 • Sprinkler NORTH Repairs/Supply	0		143		
70210 • Tools -KERN Ground Maintenance	0		477		
70211 • Repair & Maint.-KERN Location	0		284		
70213 • Fence Repairs NORTH J and Maint	0		3,279		
70215 • Tools - North Ground Maintenan	828		231		
70300 • Repair & Maint. - Outside KERN	0		2,130		
70301 • Safety Supplies & Compliance	0		194		
70302 • Cleaning Supplies	0		467		
70305 • Repair & Maint. - Headstones/Con	0		4,850		
70307 • Repair & Maint.-Outside North	0		7,026		
70308 • Weed Control Spray for Grounds	0		2,068		
70309 • Sprinkler KERN Repairs/Supplies	9		2,883		
70310 • Grounds Tools for Maintenance	0		329		
70311 • Landscaping -flowers, trees, ba	0		11,677		
70400 • Repair & Maint. - Building Kern	150		2,755		
70401 • Pest Control	0		900		
70402 • Repair & Maint. North Building	96	13,750	2,196	123,750	165,000
7030 • Maintenance and Repairs - Other			6,945		
Total 7030 • Maintenance and Repairs	2,402	13,750	76,131	123,750	165,000

05/01/24

Accrual Basis

Tulare Public Cemetery District Profit & Loss Budget Performance

March 2024

	Mar 24	Budget	Jul 23 - Mar 24	YTD Budget	Annual Budget
7036 • Office Supplies and Expense					
61000 • Copier/Equipment Lease	0		2,727		
61001 • Water / Breakroom Supplies	46		1,654		
62000 • Office Supplies	416		7,276		
63000 • Computer Repairs and Expense	0		135		
65000 • Software Programs/ Website	2,801		13,097		
66100 • Plotbox Software Project	0		4,050		
7036 • Office Supplies and Expense - Other	684	3,792	4,977	34,125	45,500
Total 7036 • Office Supplies and Expense	3,947	3,792	33,916	34,125	45,500
7037 • Marketing					
7039 • Miscellaneous	0	417	0	3,750	5,000
7040 • Bank Fees	0	208	1,330	1,875	2,500
7043 • Professional Fees	45		360		
68100 • Accounting	615		14,983		
68200 • Auditing	0		17,102		
68201 • Employment - Background/Drug Sc	90		135		
68300 • Legal	2,192		12,334		
7043 • Professional Fees - Other	0	3,875	0	34,875	46,500
Total 7043 • Professional Fees	2,898	3,875	44,554	34,875	46,500
7045 • Security					
70451 • Alarm Service	0		912		
7406 • SECURITY NORTH	0		10,998		
7045 • Security - Other	2,274	1,833	8,770	16,500	22,000
Total 7045 • Security	2,274	1,833	20,680	16,500	22,000
7059 • Publications and Legal Notices					
70591 • Membership Dues	0		4,321		
7059 • Publications and Legal Notices - Other	0	417	375	3,750	5,000
Total 7059 • Publications and Legal Notices	0	417	4,696	3,750	5,000
7073 • Training / Education					
7074 • Transportation and Travel	993	417	2,557	3,750	5,000
70742 • Meal/Food Reimbursement	0		252		
7074 • Transportation and Travel - Other	1,090	333	1,778	3,000	4,000
Total 7074 • Transportation and Travel	1,090	333	2,030	3,000	4,000

Tulare Public Cemetery District Profit & Loss Budget Performance

March 2024

	Mar 24	Budget	Jul '23 - Mar 24	YTD Budget	Annual Budget
7081 - Utilities					
77100 - SCE KERN ELECTRIC	341		4,393		
77101 - SCE ELECTRIC NORTH	744		8,098		
77200 - SO Cal Gas	178		473		
77300 - Water, Sewer	579		15,715		
779001 - Waste Disposal North	318		4,238		
79000 - Waste Disposal Kern	408		5,480		
7081 - Utilities - Other	0	6,250	0	56,250	75,000
Total 7081 - Utilities	2,569	6,250	38,396	56,250	75,000
7090 - Vehicle Expense	0	8	0	75	100
7425 - Taxes	0	250	0	2,250	3,000
8000 - Land	0	0	0	0	0
8001 - Graves Repurchase	0	1,667	25,500	15,000	20,000
8002 - Niches	0	4,167	0	37,500	50,000
8100 - Building and Improvements	0	4,167	0	37,500	50,000
8300 - Equipment	0	4,167	0	37,500	50,000
7432 - Appropriation for Contingencies	0	8,337	0	79,534	106,045
Total Expense	101,383	131,175	860,901	1,180,575	1,574,100
Net Ordinary Income	-21,525	-1	11,268	3	0
Other Income/Expense					
Other Income					
9100 - Endowment - 773	12,704	8,333	100,062	75,000	100,000
9101 - Endowment Revenue -Current Serv	15,574	3,750	43,420	33,750	45,000
9102 - Interest Income - Endowment 773					
Total 9100 - Endowment - 773	28,278	12,083	143,482	108,750	145,000
9200 - Fund for Future Expansion - 807					
9201 - Rent and Concessions - 807	0	1,083	13,000	9,750	13,000
9203 - Interest Income - 807	1,650	167	4,444	1,500	2,000
9204 - Current Services Admin (807)	150	2,000	44,029	18,000	24,000
Total 9200 - Fund for Future Expansion - 807	1,800	3,250	61,473	29,250	39,000
9300 - Unreserved Funds - 817					
9301 - Interest Income - 817	1,868	292	5,764	2,625	3,500
Total 9300 - Unreserved Funds - 817	1,868	292	5,764	2,625	3,500

05/01/24

Accrual Basis

Tulare Public Cemetery District Profit & Loss Budget Performance

March 2024

	Mar 24	Budget	Jul '23 - Mar 24	YTD Budget	Annual Budget
9400 - Pre Need - 886					
5400.1P - Pre-Need Grave	0		14,500		
5400.2P - Niche	1,630		5,543		
5400.3P - Open and Close	5,400		10,500		
5400.4P - Administration	900		3,027		
5400.5P - Vault Installation	1,052		2,104		
5400.6P - PreNeed Vault Sales	2,400		21,830		
5400.7P - PreNeed Endowment	772		3,116		
5400.8P - Payment Plan Contracts	153		648		
9401 - Interest Income - 886	0	150	2,124	1,350	1,800
Total 9400 - Pre Need - 886	12,307	150	63,391	1,350	1,800
9900 - Other Income					
9901 - CD Interest	0	292	0	2,625	3,500
Total 9900 - Other Income	0	292	0	2,625	3,500
Total Other Income	44,254	16,067	274,111	144,600	192,800
Net Other Income	44,254	16,067	274,111	144,600	192,800
Net Income	22,728	16,066	285,379	144,603	192,800

Tulare Public Cemetery District
Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 03/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						45,091.13
Cleared Transactions						
Checks and Payments - 66 items						
Bill Pmt -Check	02/01/2024	4294	Reed Shaffer	√	-4,801.48	-4,801.48
Bill Pmt -Check	02/09/2024	4306	PLOTBOX INC	√	-1,350.00	-6,151.48
Bill Pmt -Check	02/09/2024	4299	CAPC - Calif Assoc of Public Cemeteries	√	-554.00	-6,705.48
Bill Pmt -Check	02/13/2024	4313	Lima, Michele	√	-100.00	-6,805.48
Bill Pmt -Check	02/14/2024	4315	CAPC - Calif Assoc of Public Cemeteries	√	-554.00	-7,359.48
Bill Pmt -Check	02/16/2024	4321	Christy Vault Co, Inc.	√	-6,180.00	-13,539.48
Bill Pmt -Check	02/16/2024	4330	Streamline	√	-1,512.00	-15,051.48
Bill Pmt -Check	02/16/2024	4326	LABORMAX STAFFING	√	-874.44	-15,925.92
Bill Pmt -Check	02/16/2024	4332	TULARE COUNTY ROLL-OFF	√	-770.00	-16,695.92
Bill Pmt -Check	02/16/2024	4317	Action Equipment Rentals, Inc.	√	-581.34	-17,277.26
Bill Pmt -Check	02/27/2024	4338	Kevin Brejnak, CPA	√	-17,101.72	-34,378.98
Bill Pmt -Check	02/27/2024	4335	LABORMAX STAFFING	√	-2,718.97	-37,097.95
Bill Pmt -Check	02/27/2024	4337	PriorityWest	√	-1,300.00	-38,397.95
Bill Pmt -Check	02/27/2024	4336	Petty Cash	√	-138.71	-38,536.66
Bill Pmt -Check	03/01/2024	EFT	SoCalGas	√	-225.21	-38,761.87
Check	03/05/2024	EFT	QuickBooks	√	-2,801.00	-41,562.87
Bill Pmt -Check	03/06/2024	4361	Health Benefits Unit	√	-7,515.12	-49,077.99
Bill Pmt -Check	03/06/2024	4340	Barnes Memorials	√	-6,000.00	-55,077.99
Bill Pmt -Check	03/06/2024	4346	LABORMAX STAFFING	√	-3,850.81	-58,928.80
Bill Pmt -Check	03/06/2024	4356	LABORMAX STAFFING	√	-3,634.39	-62,563.19
Bill Pmt -Check	03/06/2024	4342	Christy Vault Co, Inc.	√	-2,766.00	-65,329.19
Bill Pmt -Check	03/06/2024	4344	Element Security Solutions, Inc.	√	-1,980.00	-67,309.19
Bill Pmt -Check	03/06/2024	4348	Office Depot	√	-1,610.41	-68,919.60
Bill Pmt -Check	03/06/2024	4349	PLOTBOX INC	√	-1,350.00	-70,269.60
Bill Pmt -Check	03/06/2024	4339	Andy Hinojosa III CPA	√	-1,250.00	-71,519.60
Bill Pmt -Check	03/06/2024	4343	Clara L Bernardo	√	-1,069.50	-72,589.10
Bill Pmt -Check	03/06/2024	4350	Ramos, Carlos	√	-799.32	-73,388.42
Bill Pmt -Check	03/06/2024	4352	Roche Oil, Inc.	√	-785.26	-74,173.68
Bill Pmt -Check	03/06/2024	4353	Tulare County Counsel	√	-494.40	-74,668.08
Bill Pmt -Check	03/06/2024	4362	Kimball Midwest	√	-256.16	-74,924.24
Bill Pmt -Check	03/06/2024	4357	Ramos, Carlos	√	-100.00	-75,024.24
Bill Pmt -Check	03/06/2024	4345	Hittlin, Patricia	√	-100.00	-75,124.24
Bill Pmt -Check	03/06/2024	4347	Lima, Michele	√	-100.00	-75,224.24
Bill Pmt -Check	03/06/2024	4351	Res Com Pest Control	√	-100.00	-75,324.24
Bill Pmt -Check	03/06/2024	4341	CARQUEST AUTO PARTS - CP PHELP	√	-82.47	-75,406.71
Check	03/08/2024	EFT	Paychex of New York LLC	√	-11,261.87	-86,668.58
Check	03/08/2024	EFT	Paychex of New York LLC	√	-2,987.44	-89,656.02
Check	03/08/2024	EFT	Paychex of New York LLC	√	-300.60	-89,956.62
Check	03/08/2024	EFT	Paychex of New York LLC	√	-123.69	-90,080.31
Bill Pmt -Check	03/11/2024	EFT	CALPERS	√	-2,556.87	-92,637.18
Bill Pmt -Check	03/11/2024	EFT	CALPERS	√	-2,495.16	-95,132.34
Bill Pmt -Check	03/11/2024	4364	Petty Cash	√	-304.19	-95,436.53
Bill Pmt -Check	03/12/2024	4365	State PTI	√	-534.00	-95,970.53
Bill Pmt -Check	03/12/2024	4366	State PTI	√	-89.00	-96,059.53
Check	03/13/2024	EFT	CALPERS	√	-1,856.03	-97,915.56
Check	03/13/2024	EFT	CALPERS	√	-336.22	-98,251.78
Bill Pmt -Check	03/14/2024	EFT	AT & T Internet	√	-70.00	-98,321.78
Bill Pmt -Check	03/18/2024	4367	Barnes Memorials	√	-5,600.00	-103,921.78
Bill Pmt -Check	03/19/2024	4378	Reed Shaffer	√	-4,074.16	-107,995.94
Bill Pmt -Check	03/19/2024	4394	CAL Turf Equipment & Supply Inc.	√	-1,462.77	-109,458.71
Bill Pmt -Check	03/19/2024	4371	Christy Vault Co, Inc.	√	-922.00	-110,380.71
Bill Pmt -Check	03/19/2024	4369	California Business Machines	√	-683.76	-111,064.47
Bill Pmt -Check	03/19/2024	4379	Roche Oil, Inc.	√	-200.71	-111,265.18
Check	03/19/2024	EFT	AT & T Mobility	√	-172.86	-111,438.04
Bill Pmt -Check	03/20/2024	EFT	City of Tulare	√	-980.52	-112,418.56

Tulare Public Cemetery District
Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 03/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	03/21/2024	EFT	Southern California Edison	✓	-1,085.44	-113,504.00
Check	03/22/2024	EFT	Paychex of New York LLC	✓	-12,141.27	-125,645.27
Check	03/22/2024	EFT	Paychex of New York LLC	✓	-3,292.87	-128,938.14
Check	03/22/2024	10760	Employee Check	✓	-340.67	-129,278.81
Bill Pmt -Check	03/22/2024	EFT	Waste Management/USA Waste	✓	-318.28	-129,597.09
Check	03/22/2024	EFT	Paychex of New York LLC	✓	-312.20	-129,909.29
Bill Pmt -Check	03/22/2024	4381	Public Cemetery Alliance	✓	-225.00	-130,134.29
Check	03/22/2024	EFT	Paychex of New York LLC	✓	-123.69	-130,257.98
Bill Pmt -Check	03/24/2024	EFT	AT & T Phone's	✓	-257.03	-130,515.01
Bill Pmt -Check	03/26/2024	EFT	AT&T #55968788463356	✓	-659.23	-131,174.24
Check	03/29/2024	EFT	Positive Pay - Bank of Sierra	✓	-45.00	-131,219.24
Total Checks and Payments					-131,219.24	-131,219.24
Deposits and Credits - 20 items						
Deposit	03/08/2024			✓	268.17	268.17
Deposit	03/08/2024			✓	1,835.96	2,104.13
Deposit	03/08/2024			✓	6,259.95	8,364.08
Deposit	03/08/2024			✓	24,218.97	32,583.05
Deposit	03/15/2024			✓	2,298.90	34,881.95
Deposit	03/15/2024			✓	5,279.90	40,161.85
Deposit	03/15/2024			✓	6,124.84	46,286.69
Deposit	03/15/2024			✓	7,785.20	54,071.89
Deposit	03/22/2024			✓	1,248.49	55,320.38
Deposit	03/22/2024			✓	2,095.58	57,415.96
Deposit	03/22/2024			✓	29,015.12	86,431.08
Total Deposits and Credits					86,431.08	86,431.08
Total Cleared Transactions					-44,788.16	-44,788.16
Cleared Balance					-44,788.16	302.97
Uncleared Transactions						
Checks and Payments - 22 items						
Bill Pmt -Check	01/22/2024	4288	Tulare County Counsel		-812.50	-812.50
Bill Pmt -Check	03/06/2024	4363	Lowe's		-42.02	-854.52
Bill Pmt -Check	03/19/2024	4376	LABORMAX STAFFING		-4,522.50	-5,377.02
Bill Pmt -Check	03/19/2024	4373	Ewing Irrigation Products Inc.		-1,579.71	-6,956.73
Bill Pmt -Check	03/19/2024	4372	Cintas First Aid Safety		-52.91	-7,009.64
Bill Pmt -Check	03/19/2024	4370	California Office Liquidators		-10.83	-7,020.47
Bill Pmt -Check	03/27/2024	4387	Garrett Howard Clark		-7,500.00	-14,520.47
Bill Pmt -Check	03/27/2024	4389	LABORMAX STAFFING		-2,952.86	-17,473.33
Bill Pmt -Check	03/27/2024	4392	Phyllis G Coughran		-2,000.00	-19,473.33
Bill Pmt -Check	03/27/2024	4398	Uline, Inc.		-923.15	-20,396.48
Bill Pmt -Check	03/27/2024	4397	Triple Crown Fence Co. Inc.		-798.00	-21,194.48
Bill Pmt -Check	03/27/2024	4383	Boot Barn, Inc.		-450.00	-21,644.48
Bill Pmt -Check	03/27/2024	4390	Leaf		-441.76	-22,086.24
Bill Pmt -Check	03/27/2024	4396	Roche Oil, Inc.		-123.98	-22,210.22
Bill Pmt -Check	03/27/2024	4395	Res Com Pest Control		-100.00	-22,310.22
Bill Pmt -Check	03/27/2024	4399	Valley Industrial Medical Group		-90.00	-22,400.22
Bill Pmt -Check	03/27/2024	4385	Cintas First Aid Safety		-75.72	-22,475.94
Bill Pmt -Check	03/27/2024	4393	Public Cemetery Alliance		-75.00	-22,550.94
Bill Pmt -Check	03/27/2024	4388	Home Depot Credit Services		-46.44	-22,597.38
Bill Pmt -Check	03/27/2024	4386	Ewing Irrigation Products Inc.		-44.11	-22,641.49
Bill Pmt -Check	03/27/2024	4391	Lowe's		-29.81	-22,671.30
Check	03/28/2024	EFT	Paychex of New York LLC		-2.50	-22,673.80
Total Checks and Payments					-22,673.80	-22,673.80
Deposits and Credits - 1 item						
Deposit	03/28/2024				35,099.89	35,099.89
Total Deposits and Credits					35,099.89	35,099.89
Total Uncleared Transactions					12,426.09	12,426.09
Register Balance as of 03/31/2024					-32,362.07	12,729.06

**Tulare Public Cemetery District
Reconciliation Detail**

10500 - Cash in Treasury (772), Period Ending 03/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						287,980.12
Cleared Transactions						
Checks and Payments - 12 Items						
Invoice	02/28/2024	23540	TULARE COUNTY PVQ	√	-24,218.97	-24,218.97
Invoice	02/28/2024	23541	TULARE COUNTY PVQ	√	-6,259.95	-30,478.92
Invoice	02/28/2024	23542	TULARE COUNTY PVQ	√	-1,835.96	-32,314.88
Invoice	02/28/2024	23543	TULARE COUNTY PVQ	√	-268.17	-32,583.05
Invoice	03/06/2024	23547	TULARE COUNTY PVQ	√	-7,785.20	-40,368.25
Invoice	03/06/2024	23544	TULARE COUNTY PVQ	√	-6,124.84	-46,493.09
Invoice	03/06/2024	23546	TULARE COUNTY PVQ	√	-5,279.90	-51,772.99
Invoice	03/06/2024	23545	TULARE COUNTY PVQ	√	-2,298.90	-54,071.89
Invoice	03/13/2024	14973	TULARE COUNTY PVQ	√	-21,500.00	-75,571.89
Invoice	03/13/2024	14973	TULARE COUNTY PVQ	√	-7,515.12	-83,087.01
Invoice	03/13/2024	14974	TULARE COUNTY PVQ	√	-2,095.58	-85,182.59
Invoice	03/13/2024	14975	TULARE COUNTY PVQ	√	-1,248.49	-86,431.08
Total Checks and Payments					-86,431.08	-86,431.08
Deposits and Credits - 12 items						
Transfer	03/01/2024			√	16.54	16.54
Transfer	03/01/2024			√	300.00	316.54
Transfer	03/01/2024			√	3,313.88	3,630.42
Transfer	03/01/2024			√	4,825.00	8,455.42
Transfer	03/11/2024			√	1,300.00	9,755.42
Transfer	03/11/2024			√	21,604.01	31,359.43
Transfer	03/25/2024			√	54.13	31,413.56
Transfer	03/27/2024			√	300.00	31,713.56
Transfer	03/27/2024			√	32,913.38	64,626.94
Transfer	03/29/2024			√	5,150.84	69,777.78
Transfer	03/29/2024			√	22,482.84	92,260.62
Deposit	03/31/2024	Deposit	Interest	√	2,156.01	94,416.63
Total Deposits and Credits					94,416.63	94,416.63
Total Cleared Transactions					7,985.55	7,985.55
Cleared Balance					7,985.55	295,965.67
Uncleared Transactions						
Checks and Payments - 5 items						
Invoice	03/27/2024	pvq14969	TULARE COUNTY PVQ		-35,099.89	-35,099.89
Invoice	03/27/2024	pvq14972	TULARE COUNTY PVQ		-10,488.26	-45,588.15
Invoice	03/27/2024	pvq14973	TULARE COUNTY PVQ		-9,500.00	-55,088.15
Invoice	03/27/2024	pvq14971	TULARE COUNTY PVQ		-1,957.07	-57,045.22
Invoice	03/27/2024	pvq14970	TULARE COUNTY PVQ		-1,193.03	-58,238.25
Total Checks and Payments					-58,238.25	-58,238.25
Total Uncleared Transactions					-58,238.25	-58,238.25
Register Balance as of 03/31/2024					-50,252.70	237,727.42

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**Tulare Public Cemetery District
Reconciliation Detail**

10600 - Endowment - Reserved (773), Period Ending 03/31/2024

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							1,975,083.95
Cleared Transactions							
Deposits and Credits - 10 Items							
	Transfer	03/01/2024			√	393.00	393.00
	Transfer	03/01/2024			√	600.00	993.00
	Transfer	03/01/2024			√	1,350.00	2,343.00
	Transfer	03/11/2024			√	393.00	2,736.00
	Transfer	03/11/2024			√	2,672.00	5,408.00
	Transfer	03/27/2024			√	750.00	6,158.00
	Transfer	03/27/2024			√	4,330.00	10,488.00
	Transfer	03/29/2024			√	750.00	11,238.00
	Transfer	03/29/2024			√	2,273.00	13,511.00
	Deposit	03/31/2024	Interest	Interest	√	15,574.45	29,085.45
Total Deposits and Credits						29,085.45	29,085.45
Total Cleared Transactions						29,085.45	29,085.45
Cleared Balance						29,085.45	2,004,169.40
Register Balance as of 03/31/2024						29,085.45	2,004,169.40
Ending Balance						29,085.45	2,004,169.40

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Tulare Public Cemetery District
Reconciliation Detail

10700 - Cash in Expansion Account (807), Period Ending 03/31/2024

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							210,034.64
Cleared Transactions							
Deposits and Credits - 1 item							
	Deposit	03/31/2024	Interest	Interest	✓	1,650.12	1,650.12
Total Deposits and Credits						1,650.12	1,650.12
Total Cleared Transactions						1,650.12	1,650.12
Cleared Balance						1,650.12	211,684.76
Register Balance as of 03/31/2024						1,650.12	211,684.76
Ending Balance						1,650.12	211,684.76

Tulare Public Cemetery District
Reconciliation Detail

10900 · Endowment - Unreserved (817), Period Ending 03/31/2024

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							228,768.67
Cleared Transactions							
Deposits and Credits - 1 item							
Deposit		03/31/2024	Interest	Interest	√	1,867.68	1,867.68
Total Deposits and Credits						1,867.68	1,867.68
Total Cleared Transactions						1,867.68	1,867.68
Cleared Balance						1,867.68	230,636.35
Register Balance as of 03/31/2024						1,867.68	230,636.35
Ending Balance						1,867.68	230,636.35

Tulare Public Cemetery District
Reconciliation Detail

10950 - Pre-Need Payment Plan (886), Period Ending 03/31/2024

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							221,591.09
Cleared Transactions							
Deposits and Credits - 13 items							
Transfer		03/01/2024			√	519.77	519.77
Transfer		03/01/2024			√	926.64	1,446.41
Transfer		03/01/2024			√	2,063.00	3,509.41
Transfer		03/01/2024			√	2,524.41	6,033.82
Transfer		03/11/2024			√	1,312.44	7,346.26
Transfer		03/26/2024			√	387.15	7,733.41
Transfer		03/26/2024			√	2,336.51	10,069.92
Transfer		03/27/2024			√	2,663.00	12,732.92
Transfer		03/27/2024			√	3,323.64	16,056.56
Transfer		03/29/2024			√	107.00	16,163.56
Transfer		03/29/2024			√	200.00	16,363.56
Transfer		03/29/2024			√	240.94	16,604.50
Deposit		03/31/2024	Interest	Interest	√	1,708.64	18,313.14
Total Deposits and Credits						18,313.14	18,313.14
Total Cleared Transactions						18,313.14	18,313.14
Cleared Balance						18,313.14	239,904.23
Register Balance as of 03/31/2024						18,313.14	239,904.23
Ending Balance						18,313.14	239,904.23

THE BOARD OF TRUSTEES OF THE TULARE PUBLIC CEMETERY DISTRICT

RESOLUTION 2023/2024 – 7

WHEREAS, under the Health and Safety (H&S) Code 9077, the district may, by resolution, withdraw funds from the control of the County Treasurer pursuant to this section.

WHEREAS, the Tulare Public Cemetery District has an annual budget that exceeds five hundred thousand dollars (\$500,000) and desires to withdraw from the County of Tulare Treasurer only the monies in Fund 772.

NOW THEREFORE, BE IT RESOLVED, that in order to conform to H&S Code 9077 the following conditions exist:

The Board of Trustees will appoint a Tulare Public Cemetery District Treasurer to conform to H&S Code 9077(2).

The Tulare Public Cemetery District has a fixed bond of at least \$20,000 for the District Treasurer and other direct employees who will be responsible for handling the district's finances.

The Tulare Public Cemetery District has an existing system of accounting and auditing that shall completely and at all times show the district's financial condition.

The Tulare Public Cemetery District has an existing procedure for drawing and signing warrants.

The Tulare Public Cemetery District has the Bank of the Sierra located at 1430 E Prosperity Ave in the City of Tulare as the depository of the district's funds.

That the County of Tulare Treasurer Fund 772 balance shall be transferred in its entirety no earlier than July 1, 2024 and no later than 15 months after the adoption of this resolution. Funds 773, 807, 817 and 886 will remain with the County of Tulare Treasurer.

The Tulare Public Cemetery District shall comply with Article 1 (commencing with Section 53600) and Article 2 (commencing with Section 5360) of Chapter 4 of Part 1 of Division 2 of Title 5 of the Government Code.

The Board of Trustees will require the Treasurer to make an annual or more frequent written reports to the Board of Trustees regarding the receipts and disbursements and balances in the accounts controlled by the District Treasurer.

The Board of Trustees is adopting this resolution with a 4/5 affirmative vote.

The forgoing resolution was adopted on motion of Trustee _____, seconded by Trustee _____, at a regular meeting of the Board of Trustees held on _____, by the following vote:

AYE:

NO:

ABSENT:

ABSTAIN:

Attest:

BY: _____

Trish Hitlin, Board Secretary

State of California

HEALTH AND SAFETY CODE

Section 9077

9077. (a) Notwithstanding Section 9076, a district that has total annual revenues greater than five hundred thousand dollars (\$500,000) may withdraw its funds from the control of the county treasurer pursuant to this section.

(b) The board of trustees shall adopt a resolution that does each of the following:

(1) States its intent to withdraw its funds from the county treasury.

(2) Adopts a procedure for the appointment of a district treasurer. The board of trustees may appoint the district treasurer. The board of trustees may appoint the district treasurer, or the board of trustees may delegate the appointment of the district to the district's general manager. The district treasurer may be a member of the board of trustees, the secretary of the board of trustees, the general manager, or a district employee.

(3) Fixes the amount of the bond for the district treasurer and other district employees who will be responsible for handling the district's finances.

(4) Adopts a system of accounting and auditing that shall completely and at all times show the district's financial condition. The system of accounting and auditing shall adhere to generally accepted accounting principles.

(5) Adopts a procedure for drawing and signing warrants, provided that the procedure adheres to generally accepted accounting principles. The procedures shall provide that bond principal and salaries shall be paid when due. The procedure may provide that warrants to pay claims and demands need not be approved by the board of trustees before payment if the district treasurer determines that the claims and demands conform to the district's approved budget.

(6) Designates a bank or a savings and loan association as the depository of the district's funds. A bank or savings and loan association may act as a depository, paying agent, or fiscal agency for the holding or handling of the district's funds, notwithstanding the fact that a member of the board of trustees whose funds are on deposit in that bank or savings and loan association is an officer, employee, or stockholder of that bank or saving and loan association, or of a holding company that owns any of the stock of that bank or savings and loan association.

(c) The board of trustees and the board of supervisors of the principal county shall determine a mutually acceptable date for the withdrawal of the district's funds from the county treasury, not to exceed 15 months from the date on which the board of trustees adopts its resolution.

(d) In implementing this section, the district shall comply with Article 1 (commencing with Section 53600) and Article 2 (commencing with Section 5360) of Chapter 4 of Part 1 of Division 2 of Title 5 of the Government Code. Nothing in

this section shall include the district treasurer from depositing the district's funds in the county treasury of the principal county or the State Treasury pursuant to Article 11 (commencing with Section 16429.1) of Chapter 2 of Part 2 of Division 4 of Title 2 of the Government Code.

(e) The district treasurer shall make annual or more frequent written reports to the board of trustees, as the board of trustees shall determine, regarding the receipts and disbursements and balances in the accounts controlled by the district treasurer. The district treasurer shall sign the reports and file them with the secretary.

(Added by Stats. 2003, Ch. 57, Sec. 5. Effective January 1, 2004.)

reappointment or appointment and qualification of their successors. All Trustees' terms shall commence at noon on the first Monday in January following appointment and end at the same time on the first Monday in January four years later. The Trustees' terms are currently staggered by the Board of Supervisors so that three terms expire in a single even-numbered year and two in a single odd-numbered year (2020 and 2021). On December 11, 2018, the Board of Supervisors took action to re-stagger the terms so they all end in even-numbered years. Accordingly, the terms which expire in 2021 will be followed by two one-year terms expiring in 2022. After that date, three terms will end in one even-numbered year, and two terms will end in the other even numbered year. (Health & Saf. Code, § 9024.)

2. Oath

Before entering on the duties of his or her office and after appointment to a new term each Trustee shall take (orally) and subscribe (sign) the oath or affirmation required by law before an officer authorized to certify oaths. The signed oath will be kept on file in the District office.

3. Officers

The officers of the Board of Trustees shall be a Chairperson, a Vice Chairperson, and a Secretary. The County Treasurer and/or Treasurer per Health & Saf. Code, §9077 shall act as treasurer(s) of the District. The Secretary may be a trustee or a District employee who shall be the Clerk as described in these Bylaws. No trustee shall hold more than one office. (Health & Saf. Code, § 9028.)

4. Election of Officers

The Board shall elect officers at the first regular meeting of each calendar year. Officers may be re-elected to any number of consecutive terms. Upon the occurrence of a vacancy in one or more of the officer positions, the Board shall fill such vacancy by electing a new officer. An officer may be removed from office by action of the Board of Trustees, and the Chairperson shall place an item for this purpose on the agenda at the request of any Board member. (Health & Saf. Code, § 9028.)

5. Vacancies and Resignations

The office of a member of the Board of Trustees shall become vacant upon the occurrence of any of the grounds set forth in Government Code section 1770. A resignation must be in writing and is effective when filed with the clerk of the Board of Supervisors. (Gov. Code, § 1750.)

6. Duties of the Trustees – General

The Trustees' duties shall be legislative in nature. They shall formulate and adopt policy, rules and regulations for the operation and management of the District.



Agri-Center of The World

PUBLIC WORKS/ STREETS DIVISION

Received
2/8/24
(CR)

February 8, 2024

Tulare Public Cemetery
900 E Kern Ave
Tulare Ca, 93274

Re: 900 E Kern Ave, Tulare, CA, - Sidewalk – **Replace approximately 663 square feet of sidewalk causing trip hazard and repair approximately 45 linear foot of curb and gutter, as well as 4 mills.**
Please understand the size of the marked area is an estimate and may be changed by a contractor or city inspector.

This office was informed of potential trip hazards at the above address. Upon investigation, staff has found that the sidewalk at subject address is severe enough to create a trip hazard threat, and therefore the damaged section(s) must be promptly removed, milled, or replaced. Along with the sidewalk, the tree(s) and/or roots may be required to be removed due to the damage it is causing.

In accordance with City of Tulare Code Section 8.12.160 (see attached), as the property owner on record, you are hereby notified to repair the damaged sidewalk fronting subject address. Upon receipt of this letter and in accordance with California State Streets and Highway Code §5614, the property owner is responsible for the following:

"... shall further specify that if the repair is not commenced within two weeks after notice is given and diligently and without interruption prosecuted to completion, the superintendent of streets shall make such repair, and the cost of the same shall be a lien on the property."

Proof of permit is required within two (2) weeks of the date of this letter as identified by state statute. If the sidewalk has not been repaired in 60 days, the City of Tulare will repair the sidewalk and provide you with an invoice for work completed. If you do not pay the invoice, the cost will be submitted to the County and assessed on your property taxes.

The Tulare County Assessor Office indicates that you are the owner of the above property, however, if you are receiving this letter and are not the property owner, please notify the rightful responsible party or contact us with the most current information.

The property owner is responsible for both the removal of the damaged sidewalk, curb & gutter, and/or drive approach and subsequent replacement of the concrete. The attached Sidewalk, Curb & Gutter Rehabilitation Program Guidelines identify the necessary steps to complete the repairs.

Should you have any questions, please contact me at (559) 684-4283.

Sincerely,

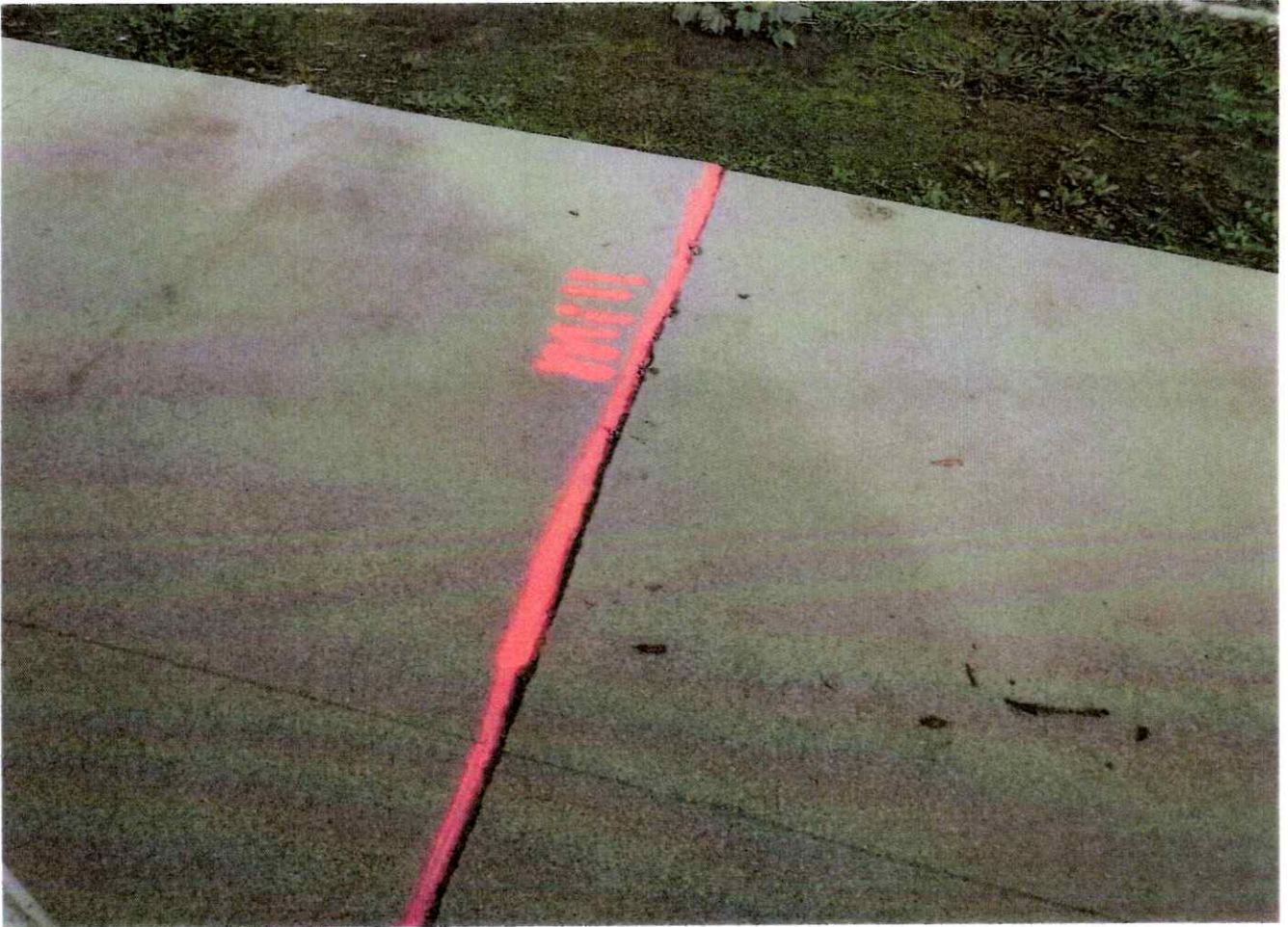
Gonzalo Ramirez, Street Manager

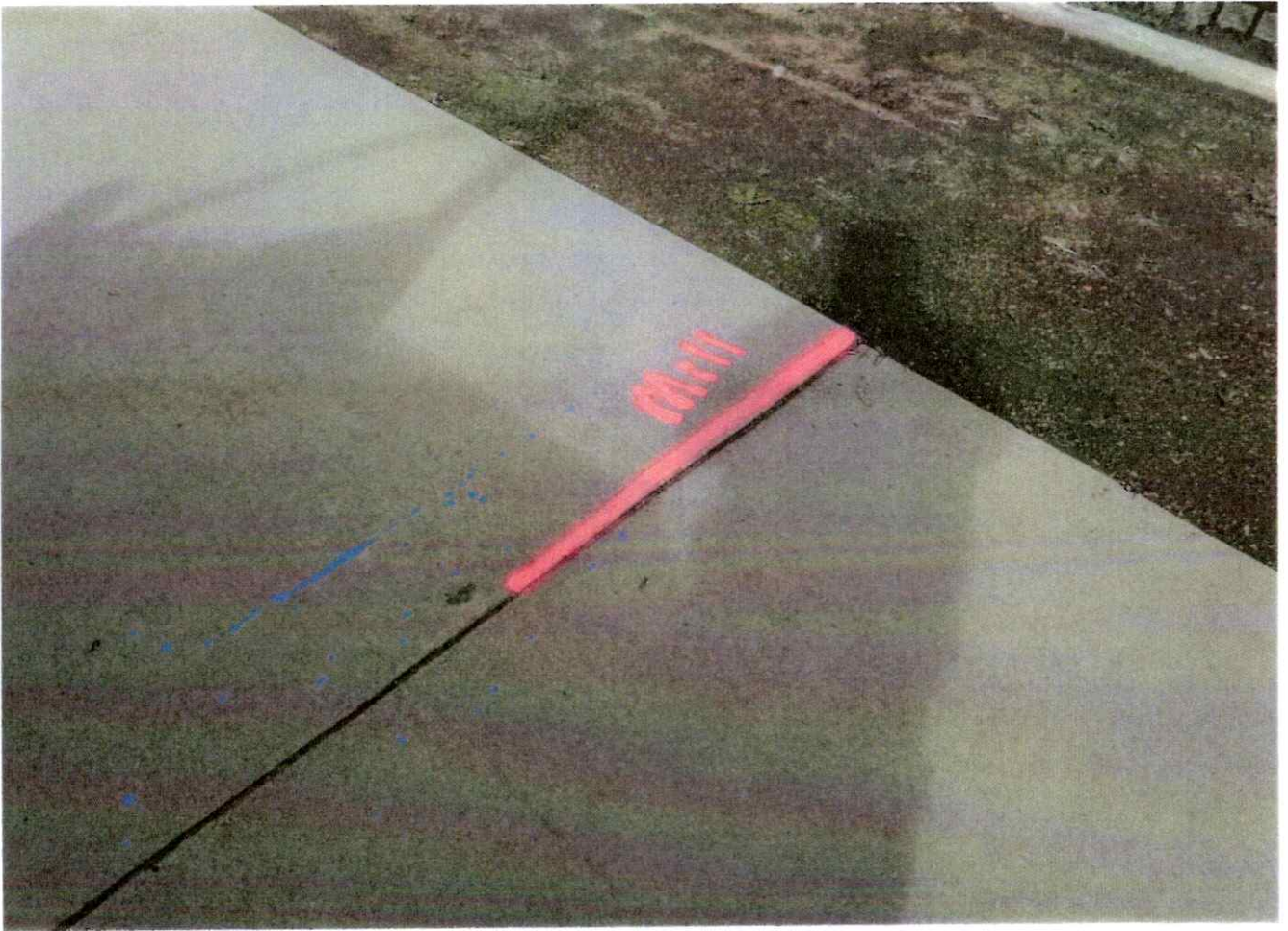
cc: Marc Mondell, City Manager
City Engineering Department
Mario Zamora, City Attorney

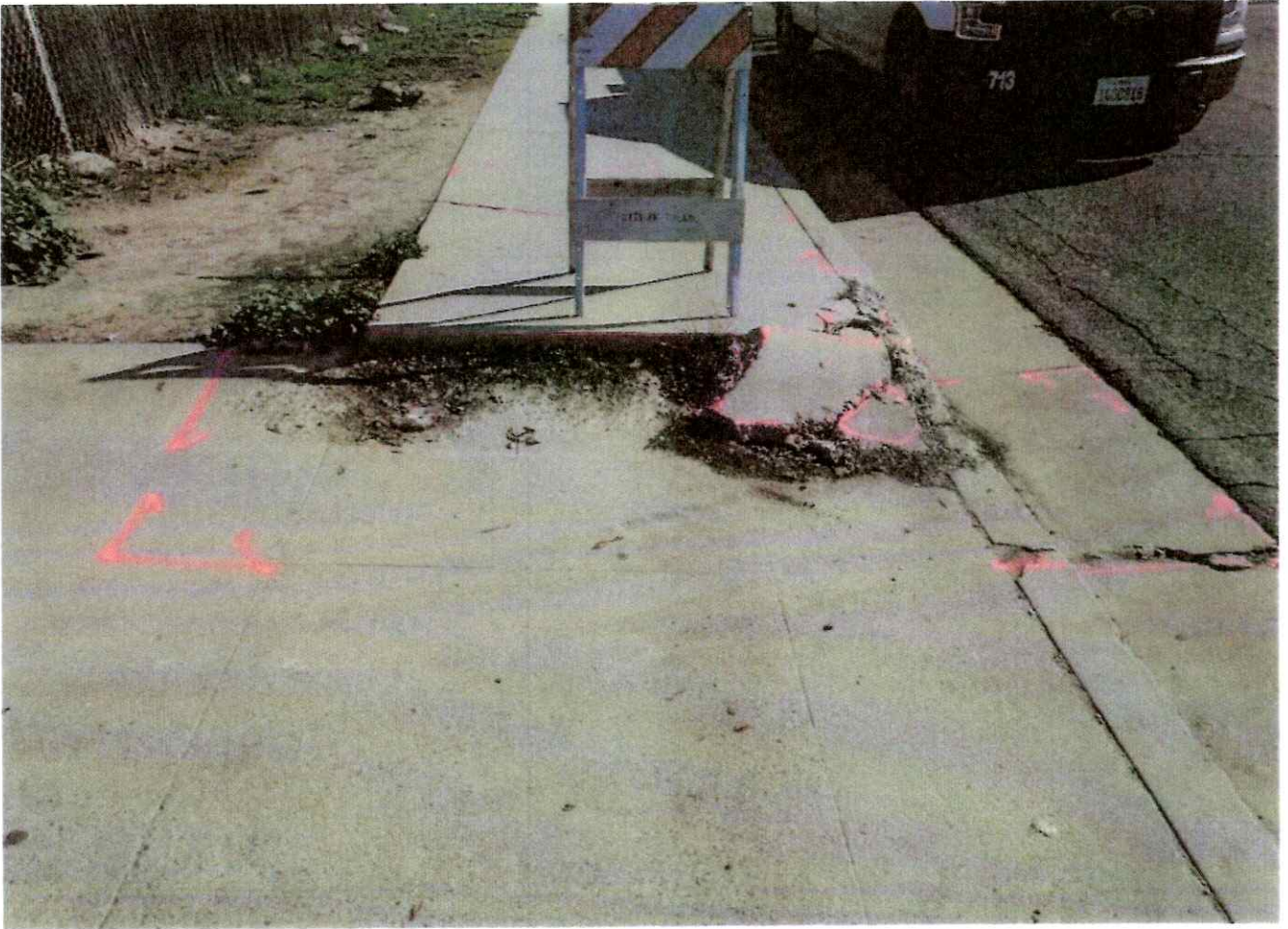
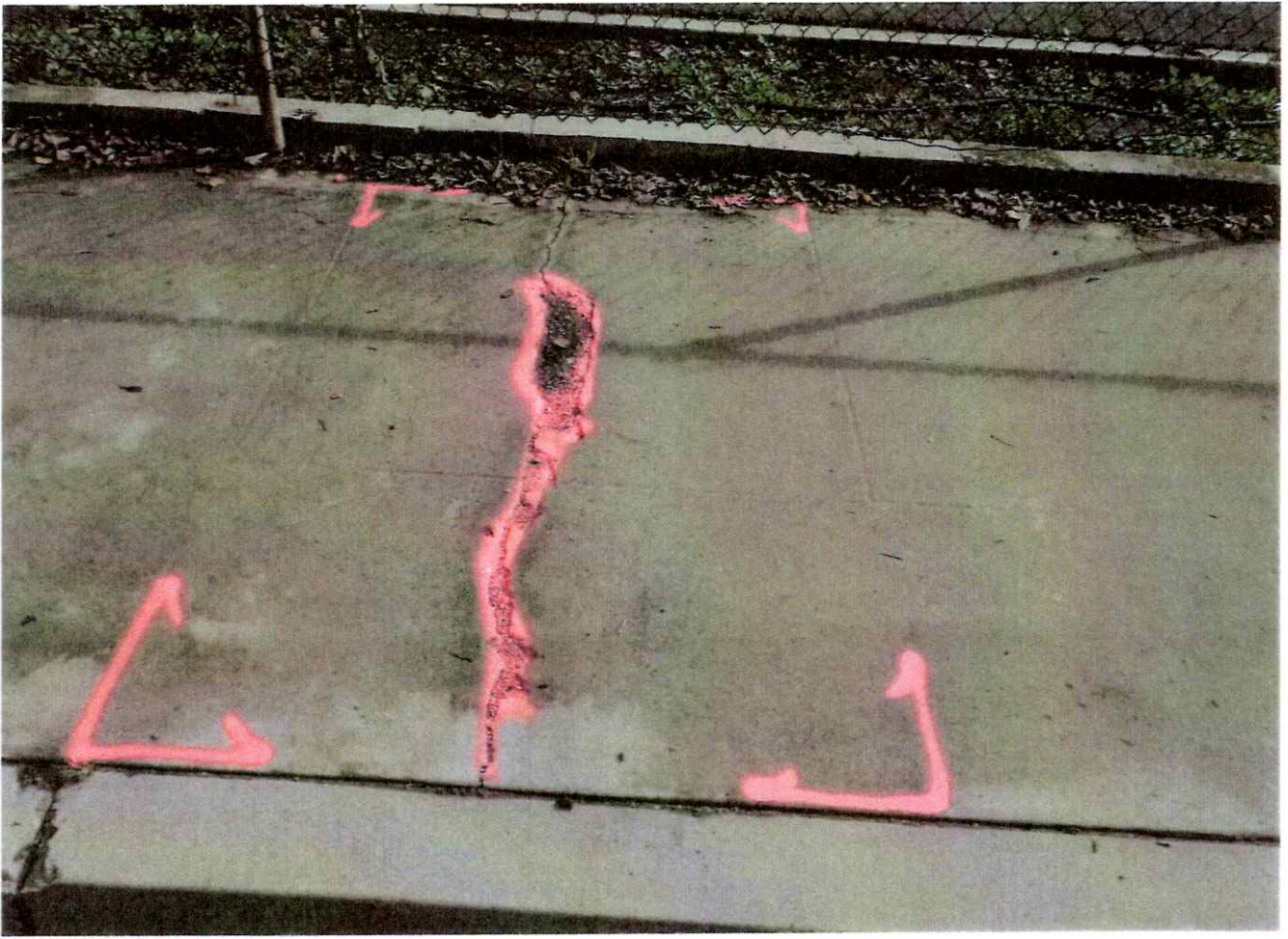
Trisha Whitfield, Public Works Director
Jason Glick, Community Service Director

Attachments: Section 8.12.160 of Tulare City Code
3981 South K Street • Tulare, California 93274 • 559.684.4324 • Fax 559.685.2378 • www.ci.tulare.ca.us

AN EQUAL OPPURTUNITY EMPLOYER

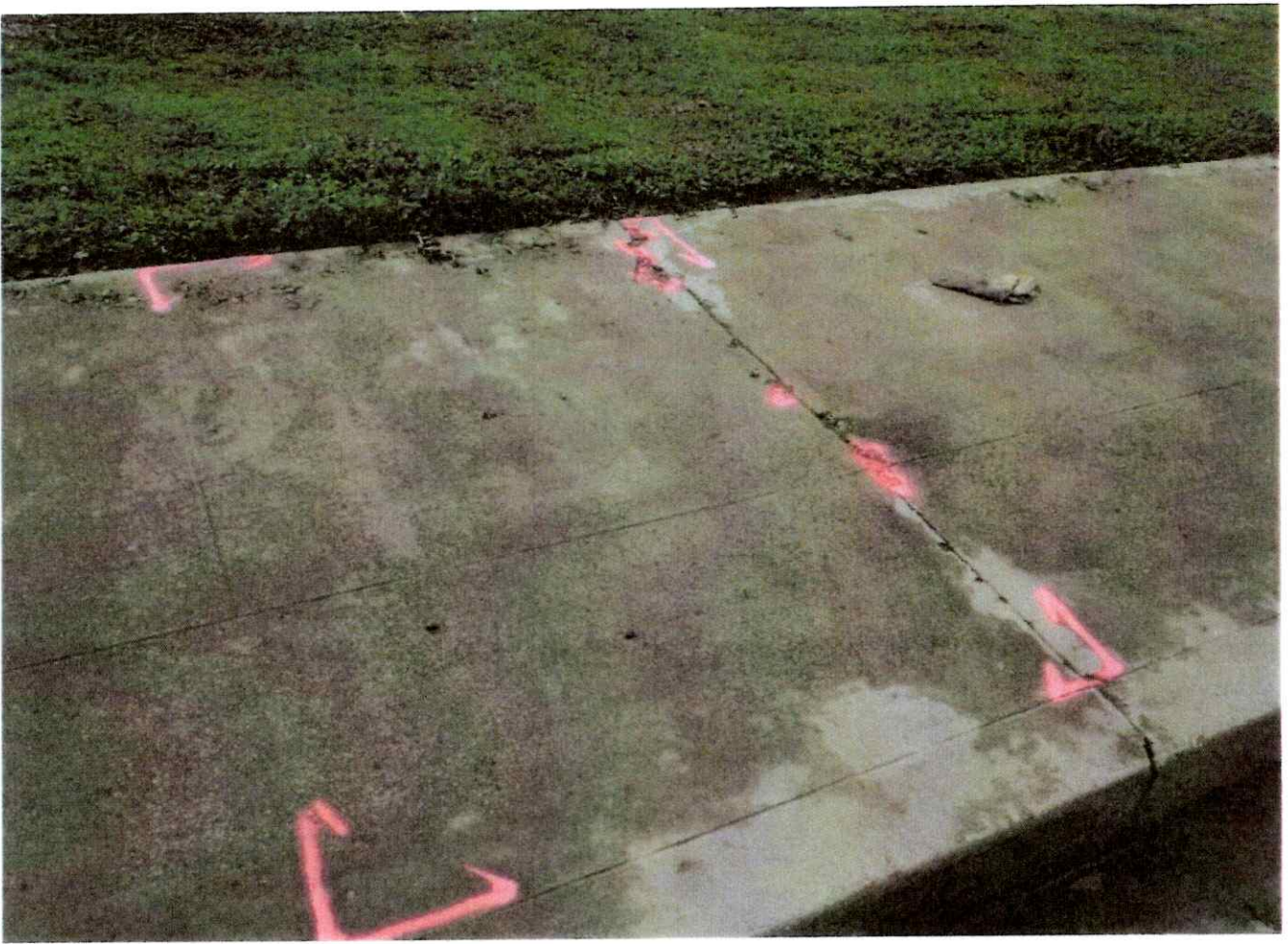


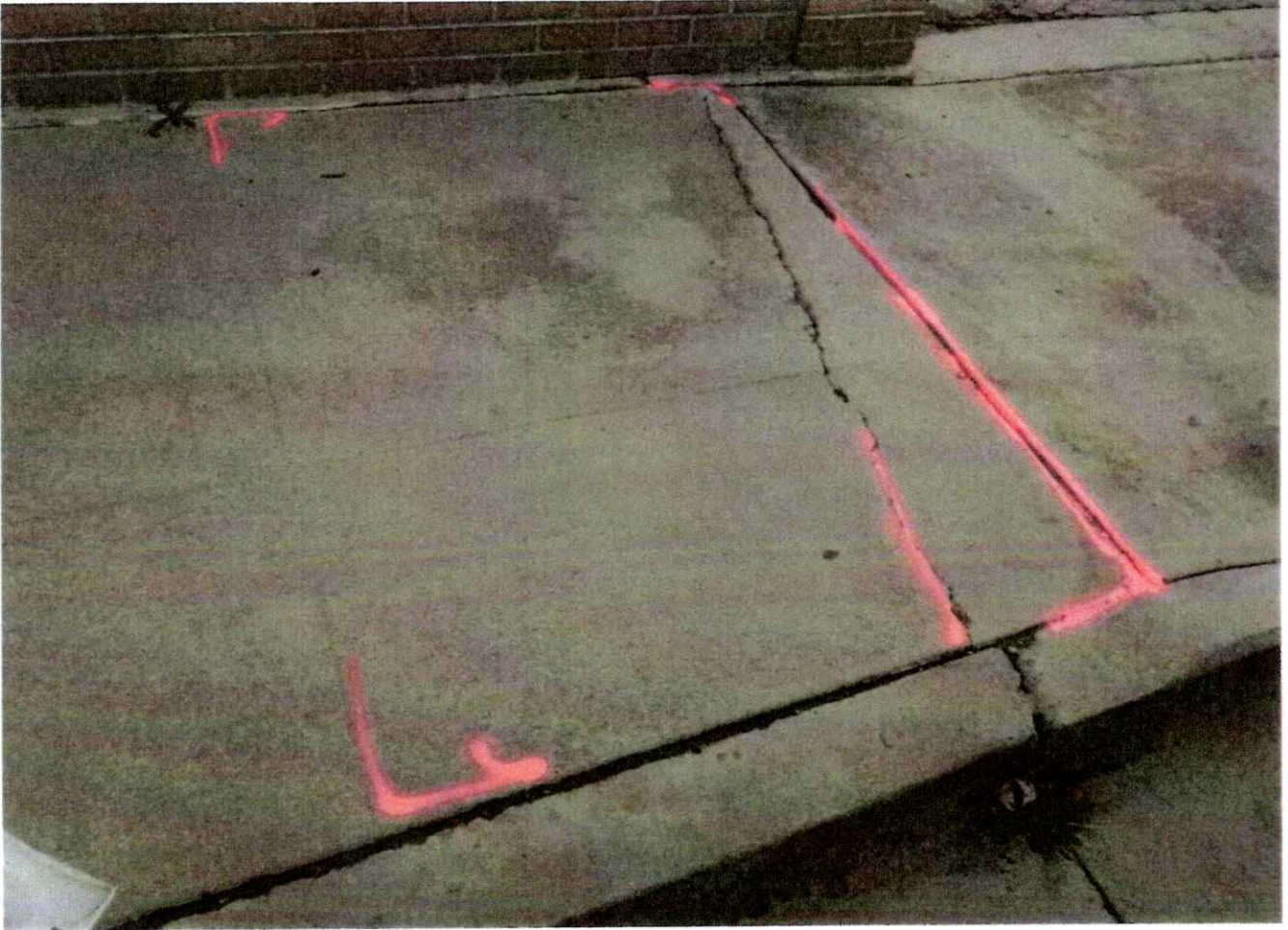
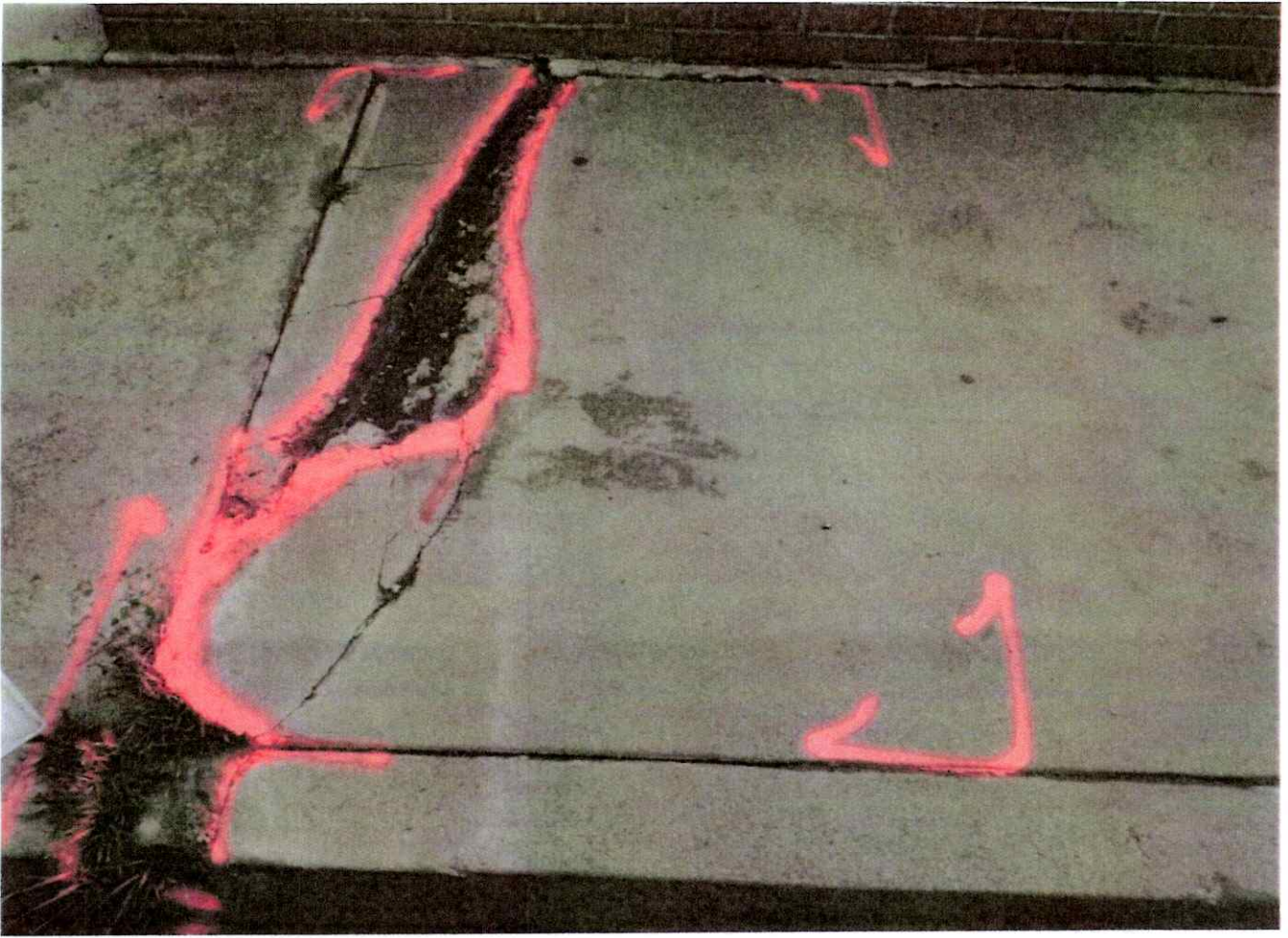














City of Tulare
Sidewalk, Curb & Gutter Rehabilitation Program Guidelines

Step 1

- A. Hazard identified by City or property owner. Property owner may receive a letter from the city requesting that the sidewalk, curb & gutter and/or drive approach be repaired.

Step 2

- A. If a street tree is identified as the cause of damage to concrete, property owner must request a street tree removal permit from the City of Tulare Parks Department.
- B. If no street tree to be removed, proceed to Step 4.
- C. Tree removal permit **(no fee)** obtained from: City of Tulare Parks Department
830 South Blackstone
(559) 684-4310

Step 3

- A. Once property owner has a permit to remove street tree(s), he/she can proceed with tree removal. All tree stumps and roots shall be removed at a depth specified by the City of Tulare Parks Department.

Step 4

- A. At property owner's request, the Public Works Inspector will mark the required limits of concrete removal. This is a necessary step to show the property owner the quantity of concrete that will have to be removed and replaced and will allow for a more accurate bid from contractors.
Contact the Engineering Division: City of Tulare Engineering
411 East Kern Avenue
(559) 684-4207
- B. Property owner will need to hire a licensed contractor to remove the damaged concrete which includes saw cutting, demolition and disposal of concrete. A licensed contractor will also be responsible to replace the concrete in compliance with city standards.
- C. Contractors working within the City right-of-way are required to have:
 - 1. Valid State Contractor License
 - 2. Current City of Tulare Business License
 - 3. Current Insurance Policy information on file with the Engineering Division
- D. Contractor is required to complete an encroachment permit application from the Engineering Division at City Hall.

City of Tulare
Sidewalk, Curb & Gutter Rehabilitation Program Guidelines

Step 5

- A. The Engineering Division will notify the contractor when the encroachment permit is ready to be issued. The City of Tulare's Engineering Office has a list of all applicable fees on hand, and most permits can be issued within 24 hours of a submitted application.
- B. Upon issuing an encroachment permit, the Engineering Division will notify the property owner. The property owner's contractor is now ready to remove all damaged concrete, tree(s), stump(s), and roots necessary to grade, form, and install new concrete as directed by the Public Works Inspector.

Step 6

- A. Contractor notifies Street Division that repairs are complete: City of Tulare Streets
Division.
3981 South K Street
Tulare, Ca. 93274

§ 8.12.160 Replacement—Abutting landowner's duty.

(A) Anything in this chapter to the contrary notwithstanding, the maintenance and repair of sidewalk areas and the making, confirming and collecting of assessments for the cost and expenses of the maintenance and repair, may be done and the proceedings therefor may be had and taken in accordance with this section and the procedure therefor provided in Cal. Streets and Highways Code Chapter 22 of Division 7, Part 3. In the event of any conflict between the provisions of Cal. Streets and Highways Code Chapter 22 of Division 7, Part 3, and this § 8.12.160, the provisions of this section shall control.

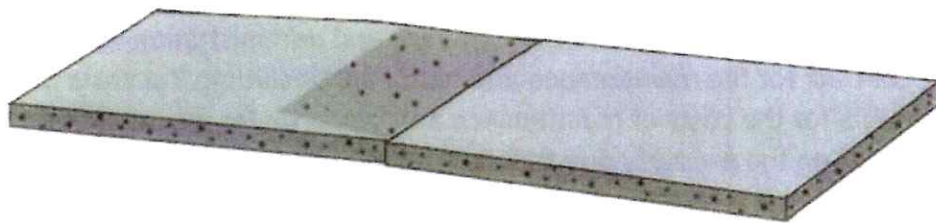
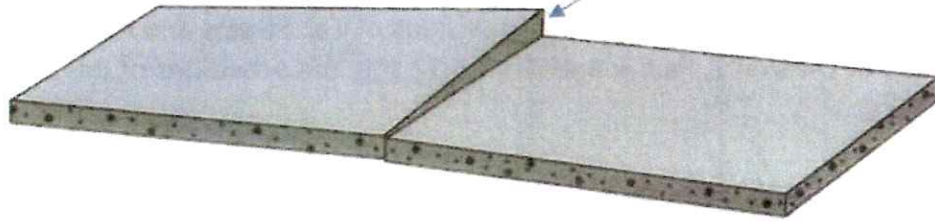
(B) The owners of lots or portions of lots adjacent to or fronting on any portion of a sidewalk area or driveway approach between the adjoining strips, sidewalks, curbs and gutters, and persons in possession of the lots by virtue of any permit or right shall repair and maintain the sidewalk areas and pay the costs and expenses therefor, including a charge for the City of Tulare's costs of inspection and administration whenever the city awards a contract for the maintenance and repair and including the costs of collection of assessments for the costs of maintenance and repair under this section or handling of any lien placed on the property due to failure of the property owner to promptly pay the assessments.

(C) For the purposes of this part, maintenance and repair of sidewalk area or driveway approach shall include, but not be limited to maintenance and repair of surfaces including grinding, removal and replacement of sidewalks, repair and maintenance of curb and gutters, removal and filling or replacement of parking strips, removal of weeds and/or debris, tree root pruning and installing root barriers, trimming of shrubs and/or ground cover and trimming shrubs within the area between the property line of the adjacent property and the street pavement line, including parking strips and curbs, so that the sidewalk area will remain in a condition that is not dangerous to property or to persons using the sidewalk in a reasonable manner and will be in a condition which will not interfere with the public convenience in the use of the sidewalk area.

(D) Notwithstanding the provisions of Cal. Streets and Highways § 5614, the Director of Public Works may in his or her discretion, and for sufficient causes, extend the period within which required maintenance and repair of sidewalk areas must commence by a period of not to exceed 74 days from the time the notice referred to in § 5614 is given. (1995 Code, § 8.12.160) (Ord. 03-1924, passed - -2003)

SIDEWALK MILLING EXAMPLE

In order to mill a trip hazard, it cannot measure more than a $\frac{1}{4}$ inch in height. Anything over that must be removed and replaced.



SANDOVAL CONCRETE

LIC. #1036111
Richard Sandoval, Owner
Tulare, CA 93274
Cell (559) 467-9406

PROPOSAL AND ACCEPTANCE

PROPOSAL SUBMITTED TO <i>Tulare Public Cemetery</i>	PHONE <i>559-536-2582</i>	DATE <i>2-27-24</i>
STREET <i>900 East Kern Avenue</i>	JOB NAME <i>Tulare Public Cemetery</i>	
CITY, STATE, AND ZIP CODE <i>Tulare, CA 93274</i>	JOB LOCATION <i>City of Tulare 900 E. Kern Ave</i>	
ARCHITECT <i>City of Tulare 44555</i>	DATE OF PLANS <i>2-27-24</i>	JOB PHONE <i>559-686-5544</i>

We hereby submit specifications and estimates for:

*SANDOVAL CONCRETE will REMOVE OR REPLACE
ANY TRIP HAZARD'S "Concrete", AND DO ALL WORK
MATCHED BY City of TULARE STREET DIVISION.*

*SANDOVAL CONCRETE will get encroachment
PERMIT from City of Tulare, we will call for all
INSPECTIONS.*

*OUR INSURANCE of Liability is
ENCLOSE - Any Questions please call at 559-467-9406
Thank for calling.*

We Propose hereby to furnish material and labor - complete in accordance with above specifications, for the sum of:

Twenty-two thousand Dollars dollars (\$ *22,000.00*)
Payment to be made as follows:
to SANDOVAL CONCRETE

All material is guaranteed to be as specified. All work to be completed in a workman-like manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary Insurance. Our workers are fully covered by Workmen's Compensation Insurance.

Authorized
Signature *SANDOVAL*

Note: This proposal may be
withdrawn by us if not accepted within *(3)* days.

working days

Acceptance of Proposal - The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Date of Acceptance *2-28-2024*

Signature _____

Signature _____

Evergreen Landscape and Sprinklers Inc.

1633 Zumwalt Ave Phone: 559-685-1579
Tulare, CA 93274

PROPOSAL

Date	Estimate #
3/18/2024	9606

Name / Address
TULARE CEMETERY 900 E. KERN AVE. TULARE, CA 93274

JOB LOCATION
CONCRETE REPAIR BID INCLUDES PREVAILING WAGES

Project	Terms
	Due on receipt

Description	Qty	Rate	Total
L.F. CURB AND GUTTER PAN REMOVED AND REPLACED, AS PER CITY SPECS. ALONG SONORA ST.	23	65.00	1,495.00
SQ. FT. CONCRETE SIDEWALK REMOVED AND REPLACED, AS PER CITY SPECS. ALONG SONORA, R ST, AND KERN	220	20.00	4,400.00
SQ. FT. CONCRETE DRIVE APPROACH REMOVED AND REPLACED, AS PER CITY SPECS. ON SONORA ST.	288	20.00	5,760.00
CITY PERMIT/ENCROACHMENT PERMIT (DRIVE APPROACH)	1	340.00	340.00
CITY PERMIT/ENCROACHMENT PERMIT (SIDEWALK)	1	318.00	318.00
CITY PERMIT/ENCROACHMENT PERMIT (CURB AND GUTTER)	1	338.00	338.00
TRAFFIC CONTROL PLAN AND SET UP	1	450.00	450.00
Total			\$13,101.00

Signature _____

ESTIMATE

Outlaw Concrete Construction
LLC License #:1106787
1511 N Williams St
Tulare, California 93274

Outlawconcrete233@gmail.com
+1 (559) 631-6501



Clara Bernardo
Bill to
Clara Bernardo

Estimate details

Estimate no.: 1033
Estimate date: 04/02/2024

#	Date	Product or service	Description	SKU	Qty	Rate	Amount
1.		Concrete			1	\$1,600.00	\$1,600.00
2.		Demo			1	\$675.00	\$675.00
3.		Job Materials	Fuel and forms		1	\$200.00	\$200.00
4.		Equipment Rentals			1	\$150.00	\$150.00
5.		Labor			1	\$4,800.00	\$4,800.00
6.		Permits and Fees	Encroachment permits for sidewalk, curb and gutter, and drive approach		1	\$1,000.00	\$1,000.00
Total							\$8,425.00

Note to customer

Price figured at prevailing wage rates

Allyn C. Cooke

May 10, 2024

Pat Hitlin

Tulare Public Cemetery District Board of Trustees
900 East Kern Avenue
Tulare, CA 93274

Dear Pat,

My sisters and I were making arrangements for our Mom, Letha Cooke, and we were told that she was not considered a Tulare resident because she had not owned a home here in the last five years. Our parents moved here around 1950. I was born in 1951 at the Tulare District Hospital in its first year of service. All three of my sisters were born there in the following years. My parents purchased their first home in Tulare about 1953 and then moved to their second home in 1956 where she and my Dad raised our family. Our Mom lived there when my Dad passed in 2005 and she purchased a plot in the North Cemetery for both of them and where he is currently buried. She lived in that home at . Lynn until we moved her to assisted living in 2015 and then on to a memory care unit.

During those 65 years she was an active Tularian. They owned a business here for over 40 years. Tulare Clinical Laboratories and then Research Specialties Inc. provided medical laboratory services for both the community and Tulare District Hospital. Mom was active in PTA throughout our years in school often serving as secretary alongside Pat Hillman as president. She was on the board for the Salvation Army and was a longtime member of the Republican Women here in town. For over two decades she served the Southeast Asian community in countless ways. She acted as a liaison for them between schools, government agencies, medical providers, law enforcement, immigration and job acquisition. All as a volunteer to make Tulare a better community.

She always considered Tulare as her home even after her Lynn street house was sold. I'm not sure you could find a person that is more of a "Tulare Resident" than Letha Cooke.

I know we don't want to take up space in our cemetery with people from other areas but that is not the case here. I also know that owning property in Tulare is a defining criteria because it generates income from property tax revenue. It just seems that paying property taxes here for over six decades should satisfy that requirement.

With all these things in mind I would like you to consider my request to designate my Mom, Letha Cooke, a "Tulare Resident" in its fullest sense.

Sincerely,

Allyn C. Cooke





HEALTH AND SAFETY CODE - HSC

DIVISION 8. CEMETERIES [8100 - 9703] (*Division 8 enacted by Stats. 1939, Ch. 60.*)

PART 4. PUBLIC CEMETERY DISTRICTS [9000 - 9093] (*Part 4 repealed and added by Stats. 2003, Ch. 57, Sec. 5.*)

CHAPTER 5. Interments [9060 - 9069] (*Chapter 5 added by Stats. 2003, Ch. 57, Sec. 5.*)

9060. (a) A district shall limit interment in a cemetery owned by the district to interment in the ground, in columbariums, and in mausoleums, as provided in this part.

(b) A district shall limit interments to:

- (1) Persons who are residents of the district.
- (2) Persons who are former residents of the district and who acquired interment rights while they were residents of the district.
- (3) Persons who pay property taxes on property located in the district.
- (4) Persons who formerly paid property taxes on property located in the district and who acquired interment rights while they paid those property taxes.
- (5) Eligible nonresidents of the district, as provided in this chapter.
- (6) Persons who are family members of any person described in this subdivision.

(*Added by Stats. 2003, Ch. 57, Sec. 5. Effective January 1, 2004.*)

9061. (a) A district may inter a person who is not a resident of the district or a person who does not pay property taxes on property located in the district in a cemetery owned by the district if all of the following apply:

- (1) The district has an endowment care fund that requires at least the minimum payment set pursuant to Section 9065.
- (2) The district requires the payment of a nonresident fee set pursuant to Section 9068. A board of trustees may adopt a written policy that permits waiving the payment of the nonresident fee for a nonresident who had purchased an interment right while a resident or a taxpayer.
- (3) The person meets the conditions listed in one or more of subdivisions (b) through (e).

(b) A person is an eligible nonresident pursuant to paragraph (5) of subdivision (b) of Section 9060 if the person is a family member of a person who is already interred in a cemetery owned by the district or is a family member of a person who has acquired interment rights in a cemetery owned by a district.

(c) A person is an eligible nonresident pursuant to paragraph (5) of subdivision (b) of Section 9060 if all of the following apply:

- (1) The person was a resident of the district or paid property taxes on property located in the district for continuous period of at least five years, a portion of which time period shall have occurred within the 10 years immediately before the person's death.

(2) The district receives a written request for the interment of the person from a person who is a resident of the district or who pays property taxes on property located within the district, and the person submitting the written request is not a trustee, officer, or employee of the district and is not a funeral director or an employee of a funeral director.

(3) The board of trustees determines that the cemetery has adequate space for the foreseeable future.

(d) A person is an eligible nonresident pursuant to paragraph (5) of subdivision (b) of Section 9060 if all of the following apply:

(1) The person was a resident of this state at the time of death.

(2) There is no private cemetery within a straight-line radius of 15 miles of the person's residence.

(3) There is no private cemetery nearer to the person's residence than the nearest cemetery owned by the district.

(4) The distances shall be measured in a straight line from the person's residence to the nearest private cemetery and the nearest cemetery owned by the district.

(e) A person is an eligible nonresident pursuant to paragraph (5) of subdivision (b) of Section 9060 if all of the following apply:

(1) The person died while either:

(A) Serving in the Armed Forces or the active militia, or

(B) In the line of duty as a peace officer or firefighter.

(2) The board of trustees determines that the cemetery has adequate space for the foreseeable future.

(Added by Stats. 2003, Ch. 57, Sec. 5. Effective January 1, 2004.)

9062. Notwithstanding Section 9060, the board of trustees may contract with any county in which the district is located to inter persons for whose interment the county is responsible pursuant to Chapter 10 (commencing with Section 27460) of Division 2 of Title 3 of the Government Code or Chapter 3 (commencing with Section 7100) of Part 1 of Division 7 of this code, if all of the following apply:

(a) The board of trustees determines that the cemetery has adequate space for the foreseeable future.

(b) The district has an endowment care fund that requires at least the minimum payment set pursuant to Section 9065.

(c) The contract requires the county to pay the costs of the interment, including a payment to the district's endowment care fund.

(Added by Stats. 2003, Ch. 57, Sec. 5. Effective January 1, 2004.)

9063. Notwithstanding Section 9060, the Oroville Cemetery District may use its cemetery on Feather River Boulevard, north of Oro Dam Boulevard for up to a total of 100 interments, for interment in the ground of any person who is not a resident of the district if all of the following apply:

(a) The board of trustees determines that the cemetery has adequate space for the foreseeable future.

(b) The district has an endowment care fund that requires at least the minimum payment set pursuant to Section 9065.

(c) The district requires the payment of a nonresident fee set pursuant to Section 9068.

(Added by Stats. 2003, Ch. 57, Sec. 5. Effective January 1, 2004.)

9063.3. Notwithstanding Sections 9060 and 9061, the Happy Homestead Cemetery District located in the City of South Lake Tahoe in the County of El Dorado may inter residents of the Nevada communities of Glenbrook, Cave Rock, Skyland, Zephyr Cove, Round Hill, Elk Point, Kingsbury, and Stateline in the cemeteries in the district if all of the following apply:

(a) The Happy Homestead Cemetery District Board of Trustees determines that the district's cemeteries have adequate space for the foreseeable future.

Residency Requirement and Out-of-District Resident Eligibility

The Tulare Public Cemetery District is a "District" cemetery, supported in part by the residents and taxpayers of the District. We will be in strict compliance at all times with the CA Health and Safety Code, Sections 9060 and 9061, which mandate the residency requirements, and "Out of District" eligibility requirements, for interment in a District cemetery.

Like other public cemetery districts, Tulare Public Cemetery District is regulated by local, state, and federal law, specifically, the California Health and Safety code 9000-9093, which pertains to Public Cemeteries. The District has specific boundaries within Tulare County, and, accordingly, its services are primarily limited to current and qualifying former residents of the District, current and qualifying former taxpayers of the District, and/or family members of those already interred in the District. More information regarding persons that may qualify for interment in the District is below:

1. Purchasing and Burial Legal Requirements

The District **requires** proof of residency to purchase burial rights and determine residency status of the purchaser or deceased, (P.O. Box does not qualify). All documentation used for verification must have the same legal names and addresses as the purchaser or decedent and must be within the last thirty days (30) and/or currently valid. Verification of residency is determined by one item from each category below and is required (all verification documents must be current or as of the date of passing):

- Category 1, Legal Identification:
 - Valid Driver's License
 - Valid CA State issued Identification
 - Military Identification
- Category 2, Property Ownership Documentation or Lease Agreement:
 - Residential lease [rental agreement] which includes the property address, the names of authorized occupants when occupants are specified on the rental/lease agreement.
 - Property tax bill, current.
- Category 3, Banking Statements and Utility bills (not wireless or mobile):
 - Electric or Gas Bill
 - Water & Trash bill,
 - Bank statement.
- Category 4 (in the case of a burial):
 - Death Certificate to verify address at time of passing.

Additional documentation may be required for further verification. Additional documentation may include, but is not limited to:

- Court documents, including proof of various types of legal custodianship, power of attorney, or living trusts,
- Billing statements,
- Other documents.

2. Exceptions

The only exception to California and District residency requirements are made for immediate family members, in the case of purchase or burial, and are assessed a non-resident fee. Immediate family members are defined as:

- Spouse, Mother, Father, Sister, Brother, Child, Grandchild, Grandparent
- Any combination of relation previously listed recognized by legal adoption and marriage (legal documentation is required to be presented for or verification).

3. Non-Resident, Previously Purchased

If you are **not** a resident of our tax district but have previously purchased burial rights or are eligible to be buried because of close immediate family relations, there is an additional non-resident fee that must be paid before any burials are scheduled.

4. Close Family Relation, Resident

If you are a resident, but do not own burial rights and are an immediate family member of a person with burial rights, you may be buried within their site at their discretion, but the above requirements still apply.

5. Non-Resident

"Non-Resident" is an ineligible resident, currently not paying property taxes for the support of the Cemetery District. If you are a non-resident but have an immediate family member residing in the tax district or buried in the District Cemetery, this may make you eligible to purchase. However, a nonresident fee or a partial non-resident fee will be added to all purchases or burials for all non-residents.

Family Member is defined by California Health & Safety Code §9002 (f) as: any spouse, by marriage or otherwise, domestic partnership, child, or stepchild, by natural birth or adoption, parent, brother, sister, half-brother, half-sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle, first cousin, or any person denoted by the prefix "grand" or "great," or the spouse of any of these persons.

Proof of relationship is required.

Determination of whether the person qualifies for In-District or Out-of-District interment shall be made at time of purchase of the interment right, regardless of whether the right is purchased at-need or pre-need. The charge for Out-of-District interment Fee paid as a pre-need is refundable, if the person to be interred becomes eligible for In-District interment at time of burial.

TULARE PUBLIC CEMETERY FIVE YEAR MASTER PLAN

August 31, 2023

No 1 Options for Cremation/Burials

Niches at North Cemetery and at Kern Cemetery – Octagon – Road

Redo Ossuary

Burial Slots

Offer commemorative option for purchase of tree plantings, benches, or sculptures with fee.

Scattering area for ashes

Headstone with ashes

No 2 Fencing and Gates

Fence Kern Cemetery

Install automatic gates at both cemeteries

Redo entrance of cemetery with signage

Fence and lighting

No 3 Audit Committee Charter

No 4 Overall Policies and Procedures Handbook

No 5 North and Kern Cemeteries Expansion

Expansion of District Office or location of new building

Designate handicap parking at District Office

Upgrade office bathrooms

Fix outside and paint front office, eliminate front road and expand doorway ADA compliant.

Review North Cemetery blue prints

No 6 Revenue Production

No 7 Tree and Landscape Master Plan

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Last modified September 20, 2023



TULARE PUBLIC CEMETERY DISTRICT

900 E. Kern Avenue, Tulare, CA 93274

Phone: 559.686.5544

Fax: 559.686.7484

April 12, 2024

Mr. & Mrs. Stanley Creelman
(removed)
Tulare, CA 93274

Re: Agricultural Lease Agreement with the Tulare Public Cemetery

The Tulare Public Cemetery has recently reviewed the Agricultural Lease Agreement and this letter serves as a notice of Item 2, the Term/Option to Renew, Item 4, Rent; and Item 10, Taxes, Charges, and Assessments of this lease agreement.

Item 2: The initial four-year lease agreement ends on July 1, 2024. This lease agreement requires that the Tenant provide a written Notice of Exercise of the option to renew to Lessor not less than 90 days prior to the end of the current term of the lease. This lease expires on July 1, 2024 and a written Notice to Exercise shall be required by April 2, 2024. Any option to renew is subject to Lessor's written approval or denial to the Tenant within 45 days of Lessor's receipt of Tenant's Notice of Exercise of Option.

Item 4: This Lease Agreement provides that upon Tenant exercising an option to extend and renew this Lease, the rent shall by increase by \$25.00 per acre per year, beginning on the date that the option goes into effect and the Lease is extended. The lease is for 46.2 farmable acres so the annual rent increase will be \$1155.00 by July 1, 2024, making the annual rent the sum of \$14,155.00.

Item 10: During an audit of this Agricultural Lease Agreement, it was noted that the Tulare Public Cemetery District did not properly bill for the assessments levied against the Premises, by governmental agency, in this case the Tulare Irrigation District. The Lessor shall pay all assessments levied against the Tulare Public Cemetery district by the Tulare Irrigation District during the four years of this Lease Agreement initiated on July 1, 2020 and are as follows:

November 1, 2020	\$649.67
May 3, 2021	\$649.66
November 1, 2021	\$649.67
November 22, 2021	\$649.66
November 1, 2022	\$1,427.10
June 1, 2023	\$1,427.10

The assessments by the Tulare Irrigation District during the Lease Agreement totals \$5,452.86. These assessments totaling \$5452.86 needs to be paid by the Lessor and to be remitted to the Tulare Public Cemetery by July 1, 2024.

The Tulare Public Cemetery has been thankful for your good stewardship of our property for the last four years of this Lease Agreement and hope that you will decide to continue this partnership. We look forward to hearing from you soon on your decision.

Sincerely,

Clara Bernardo
District Manager

Mailed
4/15/24
P. 118