Tulare Public Cemetery District

This is an Endowment Care Interment

REGULAR BOARD MEETING
AGENDA

Evolutions Plaza – Conference Room — **Tuesday, July 23, 2024**
1425 E. Prosperity Avenue – Tulare, CA — **1:00 p.m. – Regular Board Meeting**

Public Information about Meetings:
Attend meetings in person or access the meeting live via Facebook https://www.facebook.com/profile.php?id=100076699464485
Documents related to items on the agenda are accessible on District's website at www.tularecemetery.net and available for viewing in a single binder at the entrance of the conference room.
Public Comments – Any member of the public wishing to address the Board shall first identify himself or herself and shall be limited to three(3) minutes (six (6) minutes if a language interpreter is used) unless extended by the chairperson. It is the Board's intent to accommodate all persons who wish to attend open public meetings.

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **PLEDGE OF ALLEGIANCE**
4. **MOMENT OF SILENCE IN MEMORY OF THOSE WHO HAVE PASSED**
5. **RECOGNITION OF VISITORS**
6. **PUBLIC COMMENTS (three (3) minutes per person)**
7. **TRUSTEE COMMENTS (three (3) minutes per person)**
8. **OPEN SESSION - AUDIT REPORTS, ITEMS OF INTEREST & GENERAL BUSINESS:**
   (All items are subject to discussion and possible action by the Board Members.)

   8.1- Approve minutes for Regular Board Meeting June 27, 2024
   8.2- Approve minutes for Special Board Meeting June 27, 2024
   8.3- Approve minutes for Special Board Meeting July 8, 2024
   8.4- Review of State of California Internal Control Deadlines
   8.5- Approval of 2022-2023 Audit Recommendation
   8.6- Approval of TPCD Bylaws changes under D. 1(b) Chairperson page 7
   8.7- Approval of May 2024 Financials
   8.8- Approval of proposed 2024-2025 Annual Budget
   8.9- Hiring of a qualified foreman
   8.10- Office Business Policy
   8.11- Discussion of cemetery grounds condition Standing Committee and Policy
   8.12- Bank of the Sierra Account
9. **DISTRICT MANAGER'S REPORT:**
10. **FUTURE AGENDA ITEMS REQUEST:**
    10a- Future Meetings

11. CLOSED SESSION:

11.1- PUBLIC EMPLOYMENT

Government Code Section 54957

To consider potential employment of public employee in the role of Grounds Crew Foreman

12. OPEN SESSION FROM CLOSED SESSION:

12.1-Announcement out (if any)

13. ADJOURNMENT

OPEN SESSION AGENDA ITEMS
NOTICE TO THE PUBLIC

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

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

RULES OF DECORUM

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

ADDRESSING THE CEMETERY BOARD

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

TRUSTEE CONDUCT

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

Tulare Public Cemetery District
Regular Board Meeting Minutes
Thursday, June 27, 2024

A REGULAR BOARD MEETING OF THE TULARE PUBLIC CEMETERY DISTRICT WAS HELD ON THURSDAY, JUNE 27, 2024, AT 1:30 PM IN THE CONFERENCE ROOM, LOCATED AT 900 E. KERN AVENUE, TULARE, CA.

BOARD MEMBERS PRESENT:
Chairman Xavier Avila, Vice Chairman Stephen Presant, and Trustees Carlos Ramos and Michele Lima

BOARD MEMBERS ABSENT:
Secretary Patricia Hitlin

STAFF PRESENT:
District Manager Clara Bernardo and Legal Counsel Thomas Degn

1. CALL TO ORDER:
The Regular Board Meeting was called to order at 1:31 pm by Chairman Xavier Avila

2. ROLL CALL:
Xavier Avila, Stephen Presant, Carlos Ramos and Michele Lima

3. PLEDGE OF ALLEGIANCE:
Trustee Carlos Ramos led the Pledge of Allegiance

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

5. RECONGNITION OF VISITORS:
There were twelve visitors

6. PUBLIC COMMENTS:
Nine public comments

7. TRUSTEE COMMENTS:
Three trustee comments

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

8.1- Approved minutes for Regular Board Meeting May 23, 2024:
Ramos motions Presant seconds to approve Regular Board Meeting minutes for May 23, 2024 Vote 4/0 motion passes

8.2- Review of Annual 2022-2023 Audit and Auditors Recommendation:
Phone call from Kevin Brejnak, CPA regarding Auditors Recommendations. Board reviewed. Ramos motions Lima seconds to approve the Annual 2022-2023 Audit. Vote 4/0 motion passes

8.3- Audit Committee reports and minutes:
Presant gave brief Audit report

8.4- April 2024 Financials:
Presant motions Ramos seconds to approve April 2024 Financials Vote 4/0 motion passes

8.5- Interment Fiscal year totals:
No action taken

8.6- Resolution 2023/2024-7 for transfer from Fund 886 to 772:
Avila motions Presant seconds to approve to transfer Fund 886 to Fund 772 sum of $200,000 to purchase future certificate of Deposit. Vote 4/0 motion passes

Chairman paused Regular Board Meeting to go into Special Board Meeting at 2:57 pm

8.7- Review of Cemetery Staffing:
No action taken

8.8- Headstone complaints and hazards:
No action taken

8.9- Proposed booth at the Tulare County Fair:
No action taken

9.- DISTRICT MANGER'S REPORT:
No action taken

10- FUTURE AGENDA ITEMS REQUEST:
10.a- Future Meetings
No action taken

13- ADJOURNMENT:
Chairman Avila adjourned the meeting at 3:21 pm due to no quorum

Respectfully Submitted,

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Board Secretary

Tulare Public Cemetery District Special Board Meeting Minutes Thursday, June 27, 2024

A SPECIAL BOARD MEETING WAS HELD ON THURSDAY JUNE 27, 2024 AT 2:57 PM, IN THE CONFERENCE ROOM LOCATED AT 900 E. KERN AVENUE, TULARE, CA.

BOARD MEMBERS PRESENT: Chairman Xavier Avila, Vice Chairman Stephen Presant, Secretary Patricia Hitlin, and Trustee Michele Lima

BOARD MEMBERS ABSENT: Carlos Ramos

STAFF PRESENT: District Manager Clara Bernardo and Legal Counsel Thomas Degn

1. CALL TO ORDER:
The Special Board Meeting was called to order at 2:57 pm by Chairman Xavier Avila

2. ROLL CALL:
Xavier Avila, Stephen Presant, Patricia Hitlin and Michele Lima

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

3.1-Brown Act Discussion
Avila gave a brief training on public comments under the Brown Act

3.4-Committee Appointments
Avila removes Trustee Carlos Ramos from the Audit Committee and appoints himself

3.3-Distirct Policy on office hours
Avila motions, Presant seconds to create a policy for employees to be out of the office by 6:30 pm for the winter time and 7:30 pm for the summer time due to liability and safety issues unless an emergency. Employee must communicate to the Chairman or the Vice Chairman to stay over in certain circumstances. Vote 4/0 motion passes

3.2- Review of all tree trimming bids and tree trimming services for year to date 2024
Bernardo announced all tree services has been done inhouse by employees. There have not been any tree trimming bids in 2024.

4. ADJOURNMENT:
Chairman, Xavier Avila adjourned meeting at 3:21pm

Respectfully Submitted,

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Board Secretary

Tulare Public Cemetery District
Special Board Meeting Minutes
Monday, July 8, 2024

A SPECIAL BOARD MEETING WAS HELD ON MONDAY, JULY 8, 2024 AT 5:30 PM, IN THE CONFERENCE ROOM LOCATED AT 900 E. KERN AVENUE, TULARE, CA.

BOARD MEMBERS PRESENT: Chairman Xavier Avila, Vice Chairman Stephen Presant, and Trustees Carlos Ramos and Michele Lima

BOARD MEMBERS ABSENT: Secretary Patricia Hitlin

STAFF PRESENT: District Manager Clara Bernardo and Legal Counsel Thomas Degn

1. CALL TO ORDER:
The Special Board Meeting was called to order at 5:33 pm by Chairman Xavier Avila

2. ROLL CALL:
Xavier Avila, Stephen Presant, Carlos Ramos and Michele Lima

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

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

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

5.1- Review of staff
Ramos motion, Lima seconds to hire another grounds employee bring the number to 8 grounds men. Vote 3/1 motions passes Avila nay

5.2- Bylaw changes
Ramos motions, Lima seconds to add subject to majority of the board on D. Power, Duties and Compensation,1 Chairperson, under Section F. Vote 2/2 motion fails Avila and Presant nay

5.3- Hiring of a qualifying grounds Foreman
No discussion board went into close session

Chairman adjourned to close session at 7:25 pm

6. CLOSED SESSION:
6.1- PUBLIC EMPLOYMENT
Government Code Section 54957
to consider potential employment of public employee in the role of grounds crew foreman

Returned from close session at 8:11 pm

7.OPEN SESSION FROM CLOSED SESSION:
7.1- Announcement out (if any)
Board came to an understanding to take action inhouse to resolve the grounds.

8. ADJOURNMENT:
Chairman, Xavier Avila adjourned meeting at 8:12 pm

Respectfully Submitted,

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Board Secretary

2015

Internal Control Guidelines

California
Local
Agencies

California State Controller's Office Controller Betty T. Yee

FOREWORD

California Government Code (GC) section 12422.5[1] requires the State Controller to develop internal control guidelines applicable to each local agency. The intent of the legislation is to assist local agencies in establishing a system of internal control to safeguard assets and prevent and detect financial errors and fraud. However, there is no requirement that the tools developed must be used in the form provided.

A local agency includes a city, county, city and county, special district or any other local government entity, except a school district. In this document, these entities are referred to as local governments.

The California Society of Certified Public Accountants took a lead role in developing the internal control guidelines based on standards adopted by the American Institute of Certified Public Accountants (AICPA). The State Controller's Office worked closely with the California Society of Certified Public Accountants and received valuable input from organizations representing the interests of local governments, (i.e. League of California Cities, California State Association of Counties, California Special Districts Association, California State Association of County Auditors, and California Common Sense to complete the internal control guidelines.

Although GC section 12422.5 specifically cites the AICPA standards, the internal control guidelines incorporate or reference other internal control standards and practical guidance (i.e. U.S. Government Accountability Office [GAO], Office of Management and Budget [OMB], Committee of Sponsoring Organizations of the Treadway Commission [COSO] Internal Control Standards, Institute of Internal Auditors [IIA], Government Finance Officers Association Best Practices, etc.). For additional information on Internal Controls please refer to the following:

GAO - http://www.gao.gov/greenbook/overview

GAO - http://www.gao.gov/products/GAO-01-1008G

GAO - http://www.gao.gov/yellowbook/overview

OMB - http://www.whitehouse.gov/omb

COSO - http://www.coso.org/IC.htm

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[1] (a) On or before January 1, 2015, the Controller shall develop internal control guidelines applicable to each local agency to prevent and detect financial errors and fraud.

(b) The Controller shall develop the internal control guidelines based on standards adopted by the American Institute of Certified Public Accountants and with input from any local agency and organizations representing the interests of local agencies, including, but not limited to, the League of California Cities, the California State Association of Counties, the California Special Districts Association, and the California State Association of County Auditors.

(c) On or before January 1, 2015, the Controller shall post the completed internal control guidelines on the Controller's Internet Web site to assist a local agency, as defined in subdivision (e), in establishing a system of internal controls to safeguard assets and prevent and detect financial errors and fraud.

(d) The Controller shall, with input from the agencies listed in subdivision (b), update the internal control guidelines, as he or she deems necessary, and maintain a current version on the Internet Web site.

(e) For purposes of this section, "local agency" means a city, county, city and county, special district, or any other local governmental entity, except a school district.

IIA - https://na.theiia.org/standards-guidance/Pages/Standards-and-Guidance-IPPF.aspx

GFOA - http://www.gfoa.org/best-practices

These guidelines do not include an "Internal Control Questionnaire" or an "Internal Control Checklist"; however, we recommend using the GAO's Internal Control Standards, Internal Control Management and Evaluation Tool (http://www.gao.gov/products/GAO-01-1008G). The tool provides useful guidance for evaluating an agency's internal control and is intended to help management determine how well an agency's internal control is designed and functioning and how improvements can be implemented. We also recommend using COSO's Internal Control – Integrated Framework 2013. The framework defines internal control, describes requirements for effective internal control including components and relevant principles, and provides direction for all levels of management to use in designing, implementing, and assessing its effectiveness. The Executive Summary can be downloaded from COSO's website http://www.coso.org/IC.htm, however the Framework and Appendices, and Illustrative Tools for Assessing Effectiveness of a System of Internal Control (three-volume set) can be purchased.

The internal control guidelines are posted on the State Controller's Office website and will be updated periodically, as he or she deems necessary.

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Introduction

The American Institute of Certified Public Accountants' (AICPA's) Auditing Standard AU-C §315.04 defines internal control based on the definition and description contained in *Internal Control – Integrated Framework*, published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) as follows:

> *A process effected by those charged with governance, management, and other personnel that is designed to provide reasonable assurance about the achievement of the entity's objectives with regard to the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. Internal control over safeguarding of assets against unauthorized acquisition, use or disposition may include controls relating to financial reporting and operations objectives.*

Internal control is comprised of five components that work together in an integrated framework:

- Control Environment;
- Risk Assessment;
- Control Activities;
- Information and Communication; and
- Monitoring Activities.

The objectives of the five components are defined below along with examples of methods that may be used by a local government to address each component. However, these are guidelines and it is important to note that the actual methods implemented to address the components of internal control need to be scaled to each particular local government and expanded or contracted based on the local government's organizational structure, staffing levels, programs, and resources. It is not expected that all local governments will use all of the example methods of implementation that have been identified for each component. In addition, some local governments may use other policies or procedures in their system of internal control in lieu of the examples provided in these guidelines.

Control Environment

The Objectives of Control Environment:

The AICPA's Auditing Standard AU-C §315.A71 defines control environment as:

> *The control environment includes the governance and management functions and the attitudes, awareness, and actions of those charged with governance and management concerning the entity's internal control and its importance in the entity. The control environment sets the tone of an organization, influencing the control consciousness of its people. It is the foundation for all other components of internal control, providing discipline and structure.*

The control environment is the set of standards, processes, and structures that provide the basis for carrying out internal control across the entity. The governing board and management establish the "tone at the top" regarding the importance of internal control, including expected standards of conduct, which then cascade down throughout the various levels of the organization and have a pervasive effect on the overall system of internal control. The control environment extends beyond the idea of culture and comprises the following:

- The organization's integrity and ethical values;

- The governing board's oversight responsibilities;
- The assignment of authority and responsibility;
- The process for attracting, developing, and retaining employees; and
- The measures, incentives, and rewards to drive accountability for performance.

A local government's control environment is influenced by a variety of factors including its history, values, market, and the competitive and regulatory landscape. Also, a local government that establishes and maintains a strong control environment positions itself to be more resilient in the face of internal and external pressures.

Examples of Methods That May be Used by a Local Government to Address Control Environment:

Below are examples of how a local government might establish its control environment process. These are only examples and some local governments might use other methods to meet the objectives of control environment:

Local governments may use policies and procedures to promote and maintain a proper control environment. In some cases these policies and procedures are established as a matter of practice. In other cases, these policies and procedures are in writing, perhaps in the form of a policy manual or an electronic library of documents to aid the local government in providing a basis for training personnel, communicating and providing a source of reference to approved policies, and maintaining consistency of recording financial transactions.

A local government's policies and procedures should include some or all of the following elements:

Organization's Integrity and Ethical Values

1. Develop, widely distribute, and practice a code of conduct.

2. Establish the values and operating style for the organization and communicate to all employees through various methods, such as by example, the code of conduct, policies, and procedures.

3. Consistently communicate to management personnel the importance of integrity and ethical values.

4. Ensure that the board and management receive and update their ethics training as required by AB 1234

Governing Board's Oversight Responsibilities

1. Identifies and accepts its oversight responsibilities.

2. Ensures that management has the skills, knowledge, and experience necessary for their job duties.

3. Applies skepticism and is objective in evaluating management and when making decisions.

4. Ensures the completion of periodic risk assessments.

5. Follows up on the status of audit findings.

6. Establishes an audit committee.

Assignment of Authority and Responsibility

1. Consider the structure of the organization in terms of its size and the nature of its operation.

2. Establish reporting lines to enable execution of authorities, responsibilities, and flow of information to manage the activities of the organization.

3. Use appropriate processes and technology to assign responsibility and segregate duties as necessary at all levels of the organization.

   a. The governing board should retain authority over significant decisions and review management assignments and any limitations of management's authority and responsibilities.

   b. Management should establish directives, guidance, and control to enable management and other personnel to understand and carry out their internal control responsibilities.

   c. Personnel should understand the organization's operational style and the code of conduct and carry out management's plan of action to achieve the objectives.

Process for Attracting, Developing, and Retaining Employees

1. Establish policies and practices reflecting expectations of competence.

2. Evaluate competence across the organization.

3. Provide the mentoring and training needed to attract, develop, and retain sufficient and competent personnel.

   a. **Attract** – Seek out candidates who fit the organization's needs and possess the competence for the position.

   b. **Develop** – Enable individuals to develop competencies appropriate for assigned roles and responsibilities. Establish expectations and tailor training based on roles and needs.

   c. **Mentor** – Guide employee performance toward expected standards of conduct and competence, and align the employee's skills and expertise with the organization's objectives.

   d. **Evaluate** – Measure the performance of employees in relation to achievement of objectives and demonstration of expected conduct.

   e. **Retain** – Provide incentives to motivate and reinforce expected performance.

4. Develop contingency plans to ensure that candidates for succession are trained and coached for assuming the target role so that internal controls do not lapse.

Accountability for Performance

1. Establish mechanisms to communicate and hold individuals accountable for performance of internal control responsibilities across the organization and implement corrective actions as necessary.

2. Establish performance measures and incentives appropriate for responsibilities at all levels of the organization.

3. Perform evaluations timely and align incentives with the fulfillment of internal control responsibilities.

Risk Assessment

The Objectives of Risk Assessment:

The AICPA's Auditing Standard AU-C §315.A81 defines risk assessment as:

> *An entity's risk assessment process for financial reporting purposes is its identification, analysis, and management of risks relevant to the preparation and fair presentation of financial statements.*

A local government's risk assessment process includes how management identifies risks (including fraud risk) relevant to the preparation and fair presentation of financial statements in accordance with the local government's applicable financial reporting framework, estimates the significance of each risk, assesses the likelihood of the occurrence, and decides upon actions to respond to and manage them and the results thereof.

Risks relevant to reliable financial reporting include external and internal events, as well as transactions or circumstances that may occur and adversely affect a local government's ability to initiate, authorize, record, process, and report financial data consistent with the assertions of management.

Examples of Methods That May Be Used by a Local Government to Address Risk Assessment:

Below are examples of how a local government might manage its risk assessment process. These are only examples and some local governments might use other methods to meet the objectives of risk assessment:

1. Some local governments should address risk assessment in conjunction with the supervision of personnel. When providing direction to personnel in the performance of their duties, management may identify information as to the types of errors, policy violations, fraud, or noncompliance to which they should be attentive in the performance of their duties.

2. Other local governments may have a more formal risk assessment process that includes one or more of the following elements:

   a. The identification of objectives relevant to the reduction of errors, policy violations, fraud, or noncompliance. This is sometimes communicated to employees by means of the posting of certain organizational policies and procedures.

   b. When errors or violations of policy occur or are identified, the local government should respond to this increase in risk by communicating to appropriate persons within the organization the need to be vigilant with respect to these identified areas of risk.

   c. The local government should report to department heads after each governing board meeting to communicate new or changed risks, conditions, actions, or events that may impact the ability of departments to manage the risks relevant to the operation.

   d. Finance personnel should attend accounting training sessions to become aware of new accounting pronouncements and emerging issues in order to further identify and manage risks associated with proper financial reporting.

e. Departments should send staff to conferences and program training sessions for the purpose of identifying likely risks of noncompliance, fraud, and error relevant to the programs that they manage. These persons should disseminate this information to other persons in their department.

f. The Information Technology (IT) department should periodically identify and communicate risks for which employees should be particularly vigilant.

g. Changes in software should be subject to extensive evaluation and testing in order to identify and manage risks associated with use.

h. The budget should be used as a means to anticipate, identify, and react to changes in conditions that may increase the risk of misstatement.

i. During the year end closing process, the local government should identify for those personnel involved in the closing process the objectives of financial reporting and the likely errors that are associated with each individual's role in that process. This would include identifying the types of nonstandard transactions that merit special consideration or consultation to ensure that all aspects of generally accepted accounting principles associated with those transactions are properly attended to.

j. Management should identify for its staff those parties that have transactions with the local government for which there is a potential conflict of interest due to members of management or elected officials having a relationship with those parties.

k. Throughout the year, management maintains a list of information, conditions, transactions, and events that may increase the risk of accounting error or fraud in order to evaluate the effects of such matters and to properly communicate these matters to the local government's independent auditors. These include new laws or legislation, major changes in government operations, major or unusual transactions, actions of the governing board, new agreements, new joint ventures, asset impairments, new responsibilities for pollution remediation, major changes in executive management, staff reductions that might affect internal controls, major changes in the government's service area, the acquisition of utility systems, new material revenue sources or fee structures, changes in the collectability of loans made to others, regulatory inquiries or audits, significant intra-entity transactions, major changes in the local economy, etc.

Control Activities

The Objectives of Control Activities:

The AICPA's Auditing Standard AU-C §315.A91 defines control activities as:

> *Control activities are the policies and procedures that help ensure that management directives are carried out. Control activities, whether within IT or manual systems, have various objectives and are applied at various organizational and functional levels. Examples of specific control activities include those relating to the following:*
>
> - *Authorization*
> - *Performance reviews*
> - *Information processing*
> - *Physical controls*
> - *Segregation of duties*

Local governments should establish policies and procedures to implement control activities that achieve management directives and respond to identified risks in the internal control system. Control activities can be categorized as policies and procedures that pertain to the following:

Authorization – activities should be authorized in accordance with the local government's policies and procedures.

Performance Reviews – local government should perform analyses of financial data, including comparing actual results to budget forecasts and historical data, to ensure variances are in accordance with expectations, considering internal and external factors.

Information Processing – two aspects, Application Controls and General IT Controls, which relate to the overall effectiveness of IT controls to ensure the proper operation of the local government's information systems.

Application Controls are those related to procedures to check the accuracy of the output data, including follow-up on exceptions. Application controls are designed to help ensure completeness, accuracy, authorization, and validity of all transactions during application processing. It includes both the routines contained within the computer program code as well as the policies and procedures associated with user activities such as entering data, and producing or reporting results.

General IT Controls involve maintaining control procedures to restrict the access to the program data and the ability to make modifications to the data, including software updates and back-up or disaster recovery procedures, to ensure the continued operation of the information systems. General controls are needed to ensure the function of application controls, which depend on computer processing, and includes the structure, policies, and procedures that apply to the agency's overall computer operations. It applies to all information systems: mainframe, minicomputer, network, and end-user environments and can include controlled processes for system access, computer center or server operations, change management, incident response, business continuity, and backup and storage.

Physical Controls – include ensuring the safeguarding of both tangible and intangible assets. The local government should have policies that ensure the physical security over all assets, whether they be capital assets, cash and investments, or other assets, and procedures to periodically count or reconcile the assets to the records. In addition, access to computer programs or data files should be restricted to appropriate personnel.

Segregation of Duties – the functions of authorization, recording or reconciling, and maintaining custody of assets should be segregated.

When designing policies and procedures to address control activities, the local government should keep in mind that the cost of implementing certain control activities should not exceed the benefit derived from the control activities.

For some small local governments, segregation of duties may be a challenge. Review and approval by an appropriate second person may be the most important control activity. That second person may be a member of the governing body in a review or approval role.

Examples of Methods That May be Used by a Local Government to Address Control Activities:

Below are examples of how a local government might implement control activities in specific areas. Each local government will need to identify control activities and areas of risk specific to the local government. These are only examples of key controls in the areas noted and some local governments might use other policies or procedures to meet the objectives of control activities in these and other areas.

1. Cash Deposits

   a. Bank reconciliations are effective tools to detect mistakes, errors, or embezzlements if they are prepared timely, reviewed in detail, and approved by a second person.

   b. Transfers between accounts involve two people (one to initiate and one to approve), to prevent misappropriation of assets.

   c. To ensure proper segregation of duties, the person involved with the bank reconciliation should be prohibited from performing the following duties:

      i. Collection of cash receipts in any form (cash, check, wire, electronic, credit card, etc.);

      ii. Deposit of cash collections with the bank;

      iii. Disbursements; and

      iv. Authorized signer on the account(s).

2. Investments

   a. The purchase or sale of investments should require authorization prior to execution, to ensure the transactions are in compliance with the local government's investment policy, the Government Code, or any other authoritative guidance regulating the purchase or sale.

   b. To safeguard investments, an investment safekeeper should be utilized.

   c. Performance of the investment portfolio should be reviewed periodically to ensure it is meeting the objectives and expectations of the local government.

3. Payroll (Compensation-related Disbursements)

   a. To ensure proper segregation of duties, access to the human resources module (add, delete, and modify employee data) should be segregated from access to the payroll module (payroll processing).

   b. To ensure accuracy and authorization, a second person should be required to review and approve the following:

      i. Timesheets;

      ii. Addition or deletion of employees;

      iii. Changes to the payroll data (existing employees);

   iv. Time entry; and

   v. Payroll register.

c. Internal financial reports should be reviewed and compared to budget on a periodic basis and variances should be investigated.

4. Non-compensation-related Disbursements/Procurement

   a. To ensure proper segregation of duties, access to the vendor database (add, delete, and modify vendor data) may be segregated from access to the accounts payable module (disbursements processing).

   b. Invoices should be checked for mathematical accuracy and approved for payment prior to processing.

   c. Check/warrant registers should be reviewed for accuracy by a person independent from the accounts payable process and approved prior to finalization.

   d. Purchasing guidelines should be established that detail authorization limits, when contracts are required, and when purchases are subject to bidding or informal quotes. Otherwise, the applicable contract procurement sections of the Government Code, or other authoritative guidelines, should be followed.

   e. Positive pay, or a similar procedure, should be employed.

   f. Internal financial reports should be reviewed and compared to budget on a periodic basis and variances should be investigated.

5. Capital-related Expenditures

   a. Procedures should be established to ensure capital expenditures are authorized, identified, and capitalized.

   b. Policies and procedures should be established to ensure that capital assets are safeguarded against misuse or theft.

   c. Periodic physical inventories should be performed to ensure that the records are accurate and differences investigated/explained. Inventory counts should be performed by a person that is not responsible for safeguarding the assets and differences investigated/explained.

   d. Grant funded capital assets must be inventoried and maintained in accordance with applicable grantor requirements.

6. Revenue

   a. To ensure proper segregation of duties, the person responsible for the collection of customer payments should be prohibited from being involved with, or having access to, the following:

      i. Producing customer bills or reimbursement requests;

      ii. Customer database (add, delete, and modify customer or rate data);

  iii. Approving voided transactions; and

  iv. Posting receipts to the general ledger.

b. Bills should be reviewed by a second person prior to issuance, on a sample basis at a minimum.

c. When subsidiary ledgers are used, the detailed ledgers should be reconciled to the general ledger on a periodic basis and any differences investigated.

d. Internal financial reports should be reviewed and compared to budget on a periodic basis and variances should be investigated.

7. Debt

   a. Policies should be established to define when the governing body or staff may authorize the issuance of long-term debt, including bonds, capital leases, loans, lines of credit, etc.

   b. Procedures should be established to ensure timely repayment and compliance with on-going debt covenants.

   c. To ensure compliance with limitations on use, the use of debt proceeds should be subject to review and approval.

   d. Trustee or bank accounts should be reconciled by a person not involved with the authorization for the disbursement of debt proceeds.

8. Financial Reporting

   a. A policy should be used to establish budgetary control and approval required for budget amendments.

   b. Financial reports should be reviewed for accuracy.

   c. Financial reports should be periodically produced and distributed or made available to departments and the governing body for review.

   d. Analyses of financial data, including comparing actual results to budget forecasts and prior year actuals, should be performed to ensure variances are in accordance with expectations, considering internal and external factors. Any unexpected variances should be investigated.

<u>Information and Communication</u>

The Objectives of Information and Communication:

The AICPA's Auditing Standard AU-C §315.A84 defines the information system as:

> *The information system relevant to financial reporting objectives, which includes the accounting system, consists of the procedures and records designed and established to:*
>
> - *initiate, authorize, record, process, and report entity transactions (as well as events and conditions) and maintain accountability for the related assets, liabilities, and equity;*
> - *resolve incorrect processing of transactions (for example, automated suspense files and procedures followed to clear suspense items out on a timely basis);*

- *process and account for system overrides or bypasses to controls;*
- *transfer information from transaction processing systems to the general ledger;*
- *capture information relevant to financial reporting for events and conditions other than transactions, such as the depreciation and amortization of assets and changes in the recoverability of accounts receivables; and*
- *ensure information required to be disclosed by the applicable financial reporting framework is accumulated, recorded, processed, summarized, and appropriately reported in the financial statements."*

The AICPA's Auditing Standard AU-C §315.A89 defines communication as:

> *Communication by the entity of the financial reporting roles and responsibilities and significant matters relating to financial reporting involves providing an understanding of individual roles and responsibilities pertaining to internal control over financial reporting. It includes such matters as the extent to which personnel understand how their activities in the financial reporting information system relate to the work of others and the means of reporting exceptions to an appropriate higher level within the entity. Communication may take such forms as policy manuals and financial reporting manuals. Open communication channels help ensure that exceptions are reported and acted on.*

Information is necessary for an entity to carry out internal control responsibilities to support the achievement of its objectives. Management obtains or generates and uses relevant and quality information from both internal and external sources to support the functioning of other components of internal control. Communication is the continual, iterative process of providing, sharing, and obtaining necessary information. Internal communication is the means by which information is disseminated throughout the organization, flowing up, down, and across the entity. It enables personnel to receive a clear message from management that control responsibilities must be taken seriously. External communication is twofold as it enables inbound communication of relevant external information and provides information to external parties in response to requirements and expectations.

Information is the data that is combined and summarized based on relevance to information requirements. Information requirements are determined by the on-going functioning of the other internal control components, taking into consideration the expectations of all users, both internal and external. Information systems support informed decision making and the functioning of the other components of internal control by processing relevant, timely, and quality information from internal and external sources.

An information system is the set of activities, involving people, processes, data and/or technology, which enable the organization to obtain, generate, use, and communicate transactions and information to maintain accountability and measure and review the entity's performance or progress toward the achievement of objectives.

A communication system consists of methods and records established to identify, capture, and exchange useful information. Information is useful when it is timely, sufficiently detailed, and appropriate to the user. Management should establish communication channels that: provide timely information; can be tailored to individual needs; inform employees of their duties and responsibilities; enable the reporting of sensitive matters; enable employees to provide suggestions for improvement; provide the information necessary for all employees to carry out their responsibilities effectively; convey management's message that internal control responsibilities are important and should be taken seriously; and convey and enable communication with external parties.

Communication is not an isolated internal control component. It affects every aspect of an organization's operations and helps support the system of internal control. The feedback from this communication network can help management evaluate how well the various components of the system of internal control are working.

Examples of Methods That May Be Used by a Local Government to Address Information and Communication:

Below are examples of how a local government might manage its information and communication. These are only examples and some local governments might use other methods to meet the objectives of information and communication:

1. Local governments may have management-authorized job descriptions for all personnel.

2. Local governments may adopt policies and procedures to communicate important information about management's expectations for each process. Policies should be deployed thoughtfully and conscientiously to ensure that required actions are reasonable. Procedures should articulate the distinct responsibility and accountability of each individual involved in the process. Procedures lose effectiveness unless they are performed consistently, by qualified personnel who have been properly trained, and with a continuous focus on the risks to which they are directed.

3. Local governments should adopt a written ethics policy or code of conduct and communicate management's message to employees concerning ethics through their daily words and actions.

4. Management should periodically review pertinent policies with key employees charged with entering transactions into the financial system.

5. Management should have access to viewing and reporting within the financial system and are encouraged to review their department's revenue, expenses, and budget-to-actual reports. Local governments should have monthly or quarterly reports distributed to department managers.

6. Management should provide written instructions to all financial personnel with a role in the budget development and year-end close processes. Instructions for the year-end close process should include the objectives of financial reporting and information about new accounting and financial reporting guidance.

7. A mid-year financial report, or quarterly financial reports, should be submitted to the governing board for its review. This report of financial data can take various forms, including standard reports produced by that local government's accounting system or a high-level budget-to-actual comparison for selected key funds. An annual financial report, such as a Comprehensive Annual Financial Report (CAFR), is presented to the Audit Committee, if applicable, for its review and then presented to the governing board.

8. Financial reports prepared for external distribution may be reviewed by management prior to distribution.

9. Local governments adopt annual or biennial budgets and maintain processes for preparing and communicating budget revisions.

10. Management may use intranet and internet sites to communicate important information to employees, the governing board, and the public. Information provided on internet sites could include annual financial reports, adopted budgets, and summaries of governing board actions.

11. Local governments should monitor events at the state and national levels for pertinent legislative or regulatory actions.

12. Meetings of management personnel should be conducted to review governing board agenda items, new initiatives, budget updates, and other important information.

13. Staff meetings provide an opportunity for information sharing up, down, and across the organization.

14. Local governments should establish and communicate to their employees a whistleblower hotline to provide a channel for reporting potential wrongdoing. The reporting channel should allow for anonymity and be separate from management's reporting structure to prevent any potential barriers to the reporting of wrongdoing.

Monitoring Activities

The Objectives of Monitoring:

The AICPA's Auditing Standard AU-C §315.A.102 defines monitoring as:

> *Monitoring of controls is a process that is used by management to assess the effective operation of internal controls over time.*

Monitoring involves evaluating the effectiveness of controls on an on-going basis and taking remedial actions when necessary. On-going monitoring activities often are built into the normal recurring activities of a local government and include regular management and supervisory activities. Management's monitoring of controls includes considering whether they are operating as intended and that they are modified as appropriate for changes in conditions.

Examples of Methods That May Be Used by a Local Government to Address Monitoring:

Below are examples of how a local government might manage its monitoring responsibilities. These are only examples and some local governments might use other methods:

1. When employees are supervised and evaluated by management, local governments should use that process to address issues of internal control that are associated with that employee's duties. This allows management to ascertain the effectiveness of those internal controls over the period that the employee performs his or her duties. As a part of the supervision process, management should communicate management's expectations to the employee with respect to those internal controls. This provides a measure by which management judges the effective operation of those controls.

2. A local government might use periodic meetings with personnel of the finance department to identify issues that affect the quality and timeliness of key controls (monthly cash reconciliations, reconciliations of accounts receivable balances to subsidiary ledgers, updating of capital asset records, etc.). Such meetings might include discussion regarding internal control deficiencies identified by finance department employees in the performance of their duties (such as violations of purchasing requirements by other departments, etc.) and an appropriate response to those deficiencies.

3. Local governments may receive information from on-site reviews of regulatory and funding agencies that comment on the effectiveness of internal controls in certain areas. A local government's monitoring activities may include a consideration of the information provided by these reviews and the development and implementation of actions to correct any deficiencies noted.

4. A local government should use its review of budget-to-actual reports to ascertain the on-going quality of the accounting controls that are used to produce reliable and consistent financial information about the local government.

5. A local government should respond to information received from employees regarding the accuracy of their payroll checks in order to give the local government information about the quality of the internal controls associated with the payroll process.

6. A local government should respond to information received from vendors regarding the accuracy of payments made on vendor invoices in order to give the local government information about the quality of the internal controls associated with the accounts payable process.

7. A local government should respond to information received from customers regarding the accuracy of utility billings in order to give the local government information about the quality of the internal controls associated with the utility billing system.

8. Some local governments may establish audit committees and/or use internal auditors to monitor the on-going effectiveness of internal controls.

9. When a material amount of the local government's transactions are processed by vendors or service organizations, some local governments control the risk of fraud and misstatement associated with those transactions by having a high degree of interaction with the vendor or service organization (e.g., authorizing and reviewing those transactions, etc.) as provided by the AICPA's Auditing Standard AU-C §402.A.7. In other cases, the local government may require that the service organization provide an independent auditor's report on the effectiveness of the service organization's controls over the processing of those transactions (i.e., a SOC 1 – Type 2 report).

10. Some local governments include in their monitoring activities a periodic consideration of the continued appropriateness of the organizational structure of the local government to effectively manage the financial reporting risks of the local government.

11. Some local governments may establish a practical mechanism (e.g. hotline) to permit the anonymous reporting of concerns about fraud or abuse and questionable accounting or auditing practices to the appropriate parties.

Kevin Brejnak, CPA

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

In planning and performing our audit of the basic financial statements of Tulare Public Cemetery District for the year ending June 30, 2023, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control structure.

However, during our audit we noted matters that are an opportunity for strengthening internal controls and operating efficiency. The following items represent conditions noted by our audit that we consider important enough to bring to your attention. This letter does not affect our report dated February 8, 2024 on the financial statements of Tulare Public Cemetery District.

> **Observation:** The District does not have an accounting manual that memorializes its policies and procedures related to its financial operations. Developed internally, the accounting manual will contain district-specific accounting information for the entity to follow. The accounting manual works as a guideline for personnel and as a training manual for new employees.
>
> Having an external certified public accountant (CPA) assisting the district with its accounting process helps to enhance its internal control structure by including someone with the appropriate skills, knowledge, and expertise to assist in the financial closing procedures.
>
> **Recommendation:** An accounting manual contains the accounting policies and procedures of a governmental entity. The District should work with its external CPA to review and create a district-specific procedures manual for its financial operations.

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

Kevin Brejnak CPA

February 8, 2024

closed session or protected under Government Code section 6250 et seq., which are to remain confidential.

16. Audience Comment

Any member of the public wishing to address the Board shall first identify himself or herselfand shall be limited to three minutes (6 minutes if a language interpreter is used) unless extended by the Chairperson. It is the Board's intent to accommodate all persons who wish to attend open public meetings.

17. Meeting Disruptions

All demonstrations during meetings, including cheering, yelling, whistling, hand clapping, and foot stomping are prohibited. The exception to the right of the public to attend all meetings of the Board applies to those who attempt to disrupt the conduct of the meeting. In the event that any meeting is willfully disrupted, by a group or groups of persons, so as to render the orderly conduct of such meeting infeasible, and order cannot be restored by the removal of the individuals who are willingly interrupting the meeting, the Board may order the meeting room cleared and continue in session. However, only matters appearing on the agenda may be considered in such a session. Duly accredited representatives of the press and other news media, except those participating in the disturbance, shall be allowed to attend any session held pursuant to this exception. (Gov. Code,§ 54957.9.)

D. POWERS, DUTIES, AND COMPENSATION

1. Chairperson

The Chairperson shall possess the powers and perform the duties prescribed as follows:

a) The Chairperson shall have general direction over the Board room.

b) The Chairperson shall supervise the day-to-day activities of the District's management employee(s). No other Trustee shall supervise or direct any employee of the District without delegation by the Chairperson or the Board. The Chairperson shall be responsible for responding to, and taking or directing others to take appropriate action necessary as a result of, events or occurrences which do not require action by the Board, but which are beyond the authority of the staff, or for which the staff seeks or requires assistance.

c) The Chairperson shall preserve order and decorum; prevent demonstrations; and in accordance with the law, order removal from the Board room any person whose conduct is deemed objectionable; and order the Board room cleared whenever deemed necessary. (Gov. Code,§ 54957.9.)

d) The Chairperson may allocate the length of time for public discussion of any matter in advance of such discussion with the concurrence of the Board. (Gov. Code,§ 54954.3.)

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

		May 31, 24
ASSETS		
Current Assets		
Checking/Savings		
00 · Clearing Acct.		19,290.92
10100 · Petty Cash		500.00
10150 · Bank of The Sierra - CHK ACCT		48,278.10
10500 · Cash in Treasury (772)		266,525.85
10600 · Endowment - Reserved (773)		
1620 · Edowment Care 1620	316,017.92	
10600 · Endowment - Reserved (773) - Other	1,716,799.48	
Total 10600 · Endowment - Reserved (773)		2,032,817.40
10700 · Cash in Expansion Account (807)		211,684.76
10900 · Endowment - Unreserved (817)		230,636.35
10950 · Pre-Need Payment Plan (886)		287,933.63
Total Checking/Savings		3,097,667.01
Accounts Receivable		
11001 · Accounts Receivable - PVQ (772)		34,505.15
11010 · Receivable - Pre-Need Pmt Plan		141,868.54
11020 · Other Accounts Receivable		-1,031.12
Total Accounts Receivable		175,342.57
Other Current Assets		
11300 · Prepaid Expense		
11320 · Prepaid Workers Compensation	2,660.37	
11330 · Prepaid Liability Insurance	3,102.87	
11340 · Prepaid Property Insurance	300.75	
Total 11300 · Prepaid Expense		6,063.99
12001 · Undeposited Funds		3,489.16
12101 · Inventory Asset		16,020.45
Total Other Current Assets		25,573.60
Total Current Assets		3,298,583.18
TOTAL ASSETS		**3,298,583.18**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 · Accounts Payable		49,741.47
Total Accounts Payable		49,741.47

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

	May 31, 24
Other Current Liabilities	
25600 · PTO Accruals	10,276.18
25500 · Sales Tax Payable	7,880.42
Total Other Current Liabilities	18,156.60
Total Current Liabilities	67,898.07
Total Liabilities	67,898.07
Equity	
30000 · Fund Balance	2,799,148.20
Net Income	431,536.91
Total Equity	3,230,685.11
TOTAL LIABILITIES & EQUITY	**3,298,583.18**

Tulare Public Cemetery District
Reconciliation Detail
10150 · Bank of The Sierra - CHK ACCT, Period Ending 05/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						**47,395.96**
Cleared Transactions						
Checks and Payments - 73 items						
Bill Pmt -Check	03/27/2024	4391	Lowe's	√	-29.81	-29.81
Check	04/22/2024	4402	employee payroll	√	-34.19	-64.00
Bill Pmt -Check	04/26/2024	4409	Health Benefits Unit	√	-5,402.05	-5,466.05
Bill Pmt -Check	04/26/2024	4405	Christy Vault Co, Inc.	√	-4,742.00	-10,208.05
Bill Pmt -Check	04/26/2024	4418	LABORMAX STAFFING	√	-3,156.19	-13,364.24
Bill Pmt -Check	04/26/2024	4407	Element Security Solutions, Inc.	√	-2,274.25	-15,638.49
Bill Pmt -Check	04/26/2024	4419	Tulare County Counsel	√	-2,192.20	-17,830.69
Bill Pmt -Check	04/26/2024	4416	CAL Turf Equipment & Supply Inc.	√	-1,635.98	-19,466.67
Bill Pmt -Check	04/26/2024	4410	LABORMAX STAFFING	√	-1,530.27	-20,996.94
Bill Pmt -Check	04/26/2024	4413	Roche Oil, Inc.	√	-1,134.58	-22,131.52
Bill Pmt -Check	04/26/2024	4414	Tulare County Counsel	√	-1,071.00	-23,202.52
Bill Pmt -Check	04/26/2024	4415	Uline, Inc.	√	-656.88	-23,859.40
Bill Pmt -Check	04/26/2024	4411	Leaf	√	-462.80	-24,322.20
Bill Pmt -Check	04/26/2024	4404	California Busniness Machines	√	-415.83	-24,738.03
Bill Pmt -Check	04/26/2024	4417	California Busniness Machines	√	-353.43	-25,091.46
Bill Pmt -Check	04/26/2024	4408	Giotto's Alarm Tech, INC.	√	-269.38	-25,360.84
Bill Pmt -Check	04/26/2024	4429	Morris Levin & Son	√	-261.88	-25,622.72
Bill Pmt -Check	04/26/2024	4412	Res Com Pest Control	√	-50.00	-25,672.72
Bill Pmt -Check	04/26/2024	4406	Cintas First Aid Safety	√	-32.91	-25,705.63
Check	04/27/2024	10787	employee payroll	√	-1,114.77	-26,820.40
Bill Pmt -Check	04/29/2024	4421	LABORMAX STAFFING	√	-2,001.66	-28,822.06
Bill Pmt -Check	04/29/2024	4420	AT & T Mobility	√	-21.33	-28,843.39
Bill Pmt -Check	04/30/2024	4430	Reed Shaffer	√	-6,780.00	-35,623.39
Check	05/03/2024	EFT	Paychex of New York LLC	√	-13,286.80	-48,910.19
Check	05/03/2024	EFT	Paychex of New York LLC	√	-3,909.88	-52,820.07
Check	05/03/2024	EFT	Paychex of New York LLC	√	-340.15	-53,160.22
Check	05/03/2024	EFT	Paychex of New York LLC	√	-123.69	-53,283.91
Bill Pmt -Check	05/12/2024	EFT	AT &T Internet	√	-70.00	-53,353.91
Check	05/17/2024	EFT	Paychex of New York LLC	√	-13,325.31	-66,679.22
Bill Pmt -Check	05/17/2024	4435	Christy Vault Co, Inc.	√	-7,278.00	-73,957.22
Bill Pmt -Check	05/17/2024	4432	Barnes Memorials	√	-6,400.00	-80,357.22
Check	05/17/2024	EFT	Paychex of New York LLC	√	-3,880.07	-84,237.29
Bill Pmt -Check	05/17/2024	4453	LABORMAX STAFFING	√	-3,846.18	-88,083.47
Bill Pmt -Check	05/17/2024	4448	Tulare Irrigation District	√	-3,802.05	-91,885.52
Bill Pmt -Check	05/17/2024	4455	Morris Levin & Son	√	-2,766.30	-94,651.82
Bill Pmt -Check	05/17/2024	4431	Action Equipment Rentals, Inc.	√	-2,201.81	-96,853.63
Bill Pmt -Check	05/17/2024	4438	Element Security Solutions, Inc.	√	-2,189.00	-99,042.63
Bill Pmt -Check	05/17/2024	4452	LABORMAX STAFFING	√	-2,124.62	-101,167.25
Bill Pmt -Check	05/17/2024	4441	LABORMAX STAFFING	√	-2,110.96	-103,278.21
Bill Pmt -Check	05/17/2024	4439	Ewing Irrigation Products Inc.	√	-2,108.39	-105,386.60
Check	05/17/2024	10796	employee payroll	√	-1,218.11	-106,604.71
Bill Pmt -Check	05/17/2024	4433	CAL Turf Equipment & Supply Inc.	√	-1,186.94	-107,791.65
Bill Pmt -Check	05/17/2024	4443	Office Depot	√	-1,071.47	-108,863.12
Bill Pmt -Check	05/17/2024	4456	Morris Levin & Son	√	-572.94	-109,436.06
Bill Pmt -Check	05/17/2024	4442	Linder Equip CO.	√	-569.48	-110,005.54
Bill Pmt -Check	05/17/2024	4446	Roche Oil, Inc.	√	-373.22	-110,378.76
Check	05/17/2024	EFT	Paychex of New York LLC	√	-327.85	-110,706.61
Bill Pmt -Check	05/17/2024	4449	Universal Background Screening, Inc	√	-316.92	-111,023.53
Bill Pmt -Check	05/17/2024	4440	Home Depot Cedit Services	√	-270.95	-111,294.48
Check	05/17/2024	EFT	Paychex of New York LLC	√	-123.69	-111,418.17
Bill Pmt -Check	05/17/2024	4445	Res Com Pest Control	√	-100.00	-111,518.17
Bill Pmt -Check	05/17/2024	4451	AT & T Mobility	√	-82.31	-111,600.48
Bill Pmt -Check	05/17/2024	4434	California Busniness Machines	√	-35.87	-111,636.35
Bill Pmt -Check	05/17/2024	4457	Battery Pro	√	-27.06	-111,663.41
Bill Pmt -Check	05/20/2024	EFT	City of Tulare	√	-988.61	-112,652.02

Tulare Public Cemetery District
Reconciliation Detail
10150 · Bank of The Sierra - CHK ACCT, Period Ending 05/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	05/20/2024	EFT	AT & T Phone's	√	-172.60	-112,824.62
Bill Pmt -Check	05/21/2024	EFT	Southern California Edison	√	-1,004.98	-113,829.60
Bill Pmt -Check	05/24/2024	EFT	CALPERS	√	-2,141.40	-115,971.00
Bill Pmt -Check	05/24/2024	EFT	CALPERS	√	-2,080.23	-118,051.23
Bill Pmt -Check	05/24/2024	EFT	CALPERS	√	-1,959.88	-120,011.11
Bill Pmt -Check	05/24/2024	EFT	CALPERS	√	-337.28	-120,348.39
Bill Pmt -Check	05/24/2024	EFT	CALPERS	√	-337.28	-120,685.67
Bill Pmt -Check	05/24/2024	EFT	CALPERS	√	-330.88	-121,016.55
Bill Pmt -Check	05/24/2024	EFT	Waste Management/USA Waste	√	-318.28	-121,334.83
Bill Pmt -Check	05/25/2024	EFT	AT & T Phone's	√	-255.61	-121,590.44
Bill Pmt -Check	05/29/2024	EFT	CALPERS	√	-2,737.76	-124,328.20
Bill Pmt -Check	05/29/2024	EFT	AT & T Phone's	√	-85.89	-124,414.09
Check	05/31/2024	EFT	Paychex of New York LLC	√	-13,224.88	-137,638.97
Check	05/31/2024	EFT	Paychex of New York LLC	√	-3,622.13	-141,261.10
Bill Pmt -Check	05/31/2024	4461	Employee payroll	√	-1,114.77	-142,375.87
Check	05/31/2024	EFT	Paychex of New York LLC	√	-123.69	-142,499.56
Bill Pmt -Check	05/31/2024	EFT	Positive Pay - Bank of Sierra	√	-45.00	-142,544.56
Bill Pmt -Check	05/31/2024	EFT	SoCalGas	√	-28.04	-142,572.60
Total Checks and Payments					-142,572.60	-142,572.60
Deposits and Credits - 27 items						
Deposit	05/03/2024			√	2,942.19	2,942.19
Deposit	05/03/2024			√	3,300.49	6,242.68
Deposit	05/03/2024			√	5,687.66	11,930.34
Deposit	05/03/2024			√	7,244.71	19,175.05
Deposit	05/03/2024			√	24,501.66	43,676.71
Deposit	05/10/2024			√	2,110.96	45,787.67
Deposit	05/10/2024			√	4,293.81	50,081.48
Deposit	05/10/2024			√	6,500.00	56,581.48
Deposit	05/10/2024			√	8,696.50	65,277.98
Deposit	05/17/2024			√	4,508.87	69,786.85
Deposit	05/17/2024			√	7,036.63	76,823.48
Deposit	05/17/2024			√	25,124.62	101,948.10
Deposit	05/24/2024			√	2,999.43	104,947.53
Deposit	05/24/2024			√	4,800.00	109,747.53
Deposit	05/24/2024			√	5,957.14	115,704.67
Deposit	05/24/2024			√	8,449.47	124,154.14
Deposit	05/24/2024			√	16,061.96	140,216.10
Deposit	05/31/2024			√	0.50	140,216.60
Deposit	05/31/2024			√	796.54	141,013.14
Deposit	05/31/2024			√	4,044.31	145,057.45
Deposit	05/31/2024			√	4,795.09	149,852.54
Deposit	05/31/2024			√	8,045.95	157,898.49
Deposit	05/31/2024			√	27,623.68	185,522.17
Total Deposits and Credits					185,522.17	185,522.17
Total Cleared Transactions					42,949.57	42,949.57
Cleared Balance					42,949.57	90,345.53
Uncleared Transactions						
Checks and Payments - 28 items						
Bill Pmt -Check	05/17/2024	4437	David Smith		-4,000.00	-4,000.00
Bill Pmt -Check	05/17/2024	4436	Crowne Vault		-3,708.20	-7,708.20
Bill Pmt -Check	05/17/2024	4447	TULARE COUNTY ROLL-OFF		-1,585.00	-9,293.20
Bill Pmt -Check	05/17/2024	4444	PLOTBOX INC		-1,350.00	-10,643.20
Bill Pmt -Check	05/17/2024	4450	Wandra D Lucas		-800.00	-11,443.20
Bill Pmt -Check	05/17/2024	4454	Petty Cash		-87.34	-11,530.54
Bill Pmt -Check	05/17/2024	4458	CARQUEST AUTO PARTS - CP PHELPS INC.		-22.81	-11,553.35
Bill Pmt -Check	05/28/2024	EFT	AT & T Phone's		-779.97	-12,333.32
Bill Pmt -Check	05/29/2024	4460	Leaf		-830.62	-13,163.94
Bill Pmt -Check	05/29/2024	4459	Leo's Nursery Inc.		-417.13	-13,581.07

Tulare Public Cemetery District
Reconciliation Detail
10150 · Bank of The Sierra - CHK ACCT, Period Ending 05/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	05/29/2024	EFT	County of Tulare		-143.32	-13,724.39
Check	05/30/2024	EFT	Paychex of New York LLC		-357.85	-14,082.24
Bill Pmt -Check	05/31/2024	4484	Health Benefits Unit		-5,402.05	-19,484.29
Bill Pmt -Check	05/31/2024	4480	LABORMAX STAFFING		-5,123.68	-24,607.97
Bill Pmt -Check	05/31/2024	4463	Barnes Memorials		-4,800.00	-29,407.97
Bill Pmt -Check	05/31/2024	4464	CAL Turf Equipment & Supply Inc.		-2,719.29	-32,127.26
Bill Pmt -Check	05/31/2024	4473	Patti E Ketchum		-2,500.00	-34,627.26
Bill Pmt -Check	05/31/2024	4471	Melanie Mendes Wenrich		-2,000.00	-36,627.26
Bill Pmt -Check	05/31/2024	4474	PLOTBOX INC		-1,350.00	-37,977.26
Bill Pmt -Check	05/31/2024	4462	Andy Hinojosa III CPA		-962.50	-38,939.76
Bill Pmt -Check	05/31/2024	4466	Ewing Irrigation Products Inc.		-937.90	-39,877.66
Bill Pmt -Check	05/31/2024	4469	Kenny Ruffa Construction		-753.00	-40,630.66
Bill Pmt -Check	05/31/2024	4470	Kevin Brejnak, CPA		-600.00	-41,230.66
Bill Pmt -Check	05/31/2024	4468	Home Depot Cedit Services		-526.79	-41,757.45
Bill Pmt -Check	05/31/2024	4467	High Sierra Lumber & Supply Inc.		-100.51	-41,857.96
Bill Pmt -Check	05/31/2024	4472	Morris Levin & Son		-79.00	-41,936.96
Bill Pmt -Check	05/31/2024	4465	Cintas First Aid Safety		-66.42	-42,003.38
Bill Pmt -Check	05/31/2024	4486	RIGO'S SIGNS		-64.05	-42,067.43
Total Checks and Payments					-42,067.43	-42,067.43
Total Uncleared Transactions					-42,067.43	-42,067.43
Register Balance as of 05/31/2024					882.14	48,278.10

Tulare Public Cemetery District
Reconciliation Detail
10500 · Cash in Treasury (772), Period Ending 05/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						335,909.32
Cleared Transactions						
Checks and Payments - 22 items						
Invoice	04/24/2024	pvq14985	TULARE COUNTY PVQ	√	-24,501.66	-24,501.66
Invoice	04/24/2024	pvq14989	TULARE COUNTY PVQ	√	-7,244.71	-31,746.37
Invoice	04/24/2024	pvq14986	TULARE COUNTY PVQ	√	-5,687.66	-37,434.03
Invoice	04/24/2024	pvq14987	TULARE COUNTY PVQ	√	-3,300.49	-40,734.52
Invoice	04/24/2024	pvq14988	TULARE COUNTY PVQ	√	-2,942.19	-43,676.71
Invoice	05/01/2024	pvq14992	TULARE COUNTY PVQ	√	-8,696.50	-52,373.21
Invoice	05/01/2024	pvq14991	TULARE COUNTY PVQ	√	-6,500.00	-58,873.21
Invoice	05/01/2024	pvq14993	TULARE COUNTY PVQ	√	-4,293.81	-63,167.02
Invoice	05/01/2024	pvq14990	TULARE COUNTY PVQ	√	-2,110.96	-65,277.98
Invoice	05/09/2024	pvq14994	TULARE COUNTY PVQ	√	-25,124.62	-90,402.60
Invoice	05/09/2024	pvq14995	TULARE COUNTY PVQ	√	-7,036.63	-97,439.23
Invoice	05/09/2024	pvq14996	TULARE COUNTY PVQ	√	-4,508.87	-101,948.10
Invoice	05/15/2024	pvq15001	TULARE COUNTY PVQ	√	-16,061.96	-118,010.06
Invoice	05/15/2024	pvq15000	TULARE COUNTY PVQ	√	-8,449.47	-126,459.53
Invoice	05/15/2024	pvq14997	TULARE COUNTY PVQ	√	-5,957.14	-132,416.67
Invoice	05/15/2024	pvq14998	TULARE COUNTY PVQ	√	-4,800.00	-137,216.67
Invoice	05/15/2024	pvq14999	TULARE COUNTY PVQ	√	-2,999.43	-140,216.10
Invoice	05/22/2024	pvq15002	TULARE COUNTY PVQ	√	-27,623.68	-167,839.78
Invoice	05/22/2024	pvq15005	TULARE COUNTY PVQ	√	-8,045.95	-175,885.73
Invoice	05/22/2024	pvq15004	TULARE COUNTY PVQ	√	-4,795.09	-180,680.82
Invoice	05/22/2024	pvq15003	TULARE COUNTY PVQ	√	-4,044.31	-184,725.13
Invoice	05/22/2024	pvq15006	TULARE COUNTY PVQ	√	-796.54	-185,521.67
Total Checks and Payments					-185,521.67	-185,521.67
Deposits and Credits - 11 items						
Transfer	05/01/2024			√	2,833.33	2,833.33
Transfer	05/01/2024			√	19,004.99	21,838.32
Transfer	05/13/2024			√	14,900.00	36,738.32
Transfer	05/13/2024			√	21,073.91	57,812.23
Transfer	05/21/2024			√	2,800.00	60,612.23
Transfer	05/21/2024			√	53,987.38	114,599.61
Transfer	05/22/2024			√	5,452.86	120,052.47
Transfer	05/29/2024			√	54.67	120,107.14
Transfer	05/29/2024			√	600.00	120,707.14
Transfer	05/29/2024			√	9,870.76	130,577.90
Deposit	05/31/2024			√	20,065.45	150,643.35
Total Deposits and Credits					150,643.35	150,643.35
Total Cleared Transactions					-34,878.32	-34,878.32
Cleared Balance					-34,878.32	301,031.00
Uncleared Transactions						
Checks and Payments - 3 items						
Invoice	05/29/2024	pvq15007	TULARE COUNTY PVQ		-31,936.57	-31,936.57
Invoice	05/29/2024	pvq15008	TULARE COUNTY PVQ		-1,956.00	-33,892.57
Invoice	05/29/2024	pvq15009	TULARE COUNTY PVQ		-612.58	-34,505.15
Total Checks and Payments					-34,505.15	-34,505.15
Total Uncleared Transactions					-34,505.15	-34,505.15
Register Balance as of 05/31/2024					-69,383.47	266,525.85

Tulare Public Cemetery District
Reconciliation Detail
10600 · Endowment - Reserved (773), Period Ending 05/31/2024

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							**2,016,106.40**
Cleared Transactions							
Deposits and Credits - 8 items							
	Transfer	05/01/2024			√	393.00	393.00
	Transfer	05/01/2024			√	1,179.00	1,572.00
	Transfer	05/13/2024			√	1,986.00	3,558.00
	Transfer	05/13/2024			√	3,144.00	6,702.00
	Transfer	05/21/2024			√	393.00	7,095.00
	Transfer	05/21/2024			√	6,279.00	13,374.00
	Transfer	05/29/2024			√	1,500.00	14,874.00
	Transfer	05/29/2024			√	1,837.00	16,711.00
Total Deposits and Credits						16,711.00	16,711.00
Total Cleared Transactions						16,711.00	16,711.00
Cleared Balance						16,711.00	2,032,817.40
Register Balance as of 05/31/2024						16,711.00	2,032,817.40
Ending Balance						**16,711.00**	**2,032,817.40**

Tulare Public Cemetery District
Reconciliation Detail
10950 · Pre-Need Payment Plan (886), Period Ending 05/31/2024

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							**246,012.65**
Cleared Transactions							
Deposits and Credits - 16 items							
	Transfer	05/01/2024			√	1,119.52	1,119.52
	Transfer	05/01/2024			√	1,517.10	2,636.62
	Transfer	05/01/2024			√	2,246.41	4,883.03
	Transfer	05/01/2024			√	2,675.08	7,558.11
	Transfer	05/03/2024			√	77.91	7,636.02
	Transfer	05/13/2024			√	936.43	8,572.45
	Transfer	05/13/2024			√	18,504.00	27,076.45
	Transfer	05/14/2024			√	100.00	27,176.45
	Transfer	05/21/2024			√	120.00	27,296.45
	Transfer	05/21/2024			√	1,396.21	28,692.66
	Transfer	05/21/2024			√	1,615.00	30,307.66
	Transfer	05/21/2024			√	2,663.00	32,970.66
	Transfer	05/21/2024			√	4,726.00	37,696.66
	Transfer	05/29/2024			√	60.00	37,756.66
	Transfer	05/29/2024			√	1,832.32	39,588.98
	Transfer	05/29/2024			√	2,332.00	41,920.98
Total Deposits and Credits						41,920.98	41,920.98
Total Cleared Transactions						41,920.98	41,920.98
Cleared Balance						41,920.98	287,933.63
Register Balance as of 05/31/2024						41,920.98	287,933.63
Ending Balance						**41,920.98**	**287,933.63**

Tulare Public Cemetery District
Reconciliation Detail
10700 · Cash in Expansion Account (807), Period Ending 05/31/2024

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							**211,684.76**
Cleared Balance							211,684.76
Register Balance as of 05/31/2024							211,684.76
Ending Balance							**211,684.76**

Tulare Public Cemetery District
Reconciliation Detail
10900 · Endowment - Unreserved (817), Period Ending 05/31/2024

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							**230,636.35**
Cleared Balance							230,636.35
Register Balance as of 05/31/2024							230,636.35
Ending Balance							**230,636.35**

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07/17/24

Accrual Basis

Tulare Public Cemetery District
Profit & Loss Budget Performance
May 2024

	May 24	Budget	Jul '23 - May 24	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
3999 · Total Beginning Cash Available	0	29,167	0	320,833	350,000
4000 · County Taxes					
4001 · Current Secured	20,066		209,171	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		
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	206,250	225,000
Total 4000 · County Taxes	20,066	18,750	232,242	206,250	225,000
4801 · Interest Income - 772	0	583	4,967	6,417	7,000
4801.1 · Transfer from Funds	0	5,000	0	55,000	60,000
5400 · Charges for Current Services					
5400.1 · Grave	60,500		294,760		
5400.2 · Niche	0		19,566		
5400.3 · Open and Close	21,200		340,396		
5400.4 · Administration	11,100		73,650		
5400.5 · Vault Installation	3,890		59,887		
5400.6 · Out of District Fee	3,906		24,610		
5400.7 · Transfer Fees	0		2,250		
5400.8 · Payment Plan Contract Fees	0		4,343		
5400.9 · Disinterment	0		3,450		
5400.10 · Saturday Service Fee	0		11,200		
5400.11 · Add On Packages	0		445		
5400 · Charges for Current Services - Other	0	66,667	0	733,333	800,000
Total 5400 · Charges for Current Services	100,596	66,667	834,557	733,333	800,000
5450 · Concrete Base Sales	3,600	6,667	53,100	73,333	80,000
5460 · Vault Sales	10,241	14,583	144,341	160,417	175,000
5470 · Vase Sales	50		660		
5805 · Misc. Revenue	51	2,083	8,935	22,917	25,000
5833 · Grant Revenue	0		0	0	0
5834 · Restitution	0	50	0	550	600
5835 · Other Revenue	0	208	0	2,292	2,500
5860 · Interest Income	0		3,065		
Total Income	134,604	143,757	1,281,866	1,581,343	1,725,100

Tulare Public Cemetery District
Profit & Loss Budget Performance
May 2024

	May 24	Budget	Jul '23 - May 24	YTD Budget	Annual Budget
Cost of Goods Sold					
5900 · Concrete Base for Headstones	3,600	6,667	53,100	73,333	80,000
5901 · Vault Costs	4,490	5,833	63,336	64,167	70,000
5906 · Vase Costs	0	0	0	0	0
5908 · Emblem for Urn Costs	0	0	0	0	0
5915 · Miscellaneous Service Supplies	24	83	320	917	1,000
Total COGS	8,114	12,583	116,755	138,417	151,000
Gross Profit	126,489	131,174	1,165,110	1,442,926	1,574,100
Expense					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	35,395	45,917	403,129	505,083	551,000
6002 · Overtime	817	1,667	10,945	18,333	20,000
6004 · Health Insurance Benefits	5,319	9,000	73,446	99,000	108,000
6005 · Extra Help	19,263	2,417	85,914	26,583	29,000
6008 · Directors Fees	0	250	1,850	2,750	3,000
6011 · Retirement-SD Portion	4,798	3,667	36,527	40,333	44,000
6012 · Social Security and Medicare	2,764	3,667	31,906	40,333	44,000
6015 · Workers Compensation Ins	2,660	2,667	29,264	29,333	32,000
6016 · Unemployment Ins.	128	292	3,492	3,208	3,500
6017 · PTO Accrued Payout	1,313	1,313	16,134	14,438	15,750
6018 · Other	0	167	0	1,833	2,000
6000 · Payroll and Employee Benefits - Other	0		0	0	0
Total 6000 · Payroll and Employee Benefits	72,457	71,021	692,608	781,229	852,250
7003 · County Tax Admin Fees					
70031 · Finance Charges / Fees	13		741		
7003 · County Tax Admin Fees - Other	0	500	4,957	5,500	6,000
Total 7003 · County Tax Admin Fees	13	500	5,698	5,500	6,000
7004 · Clothing and Personal Supplies					
70042 · PPE - Personal Protective Equip	32		2,909		
70043 · First Aid Supplies	28		2,272		
7004 · Clothing and Personal Supplies - Other	0	500	355	5,500	6,000
Total 7004 · Clothing and Personal Supplies	61	500	5,536	5,500	6,000
7005 · Telecommunications					
70051 · Internet	161		1,588		
70052 · Phone Lines	423		5,303		
70053 · Tablet	0		299		
7005 · Telecommunications - Other	862	625	3,838	6,875	7,500
Total 7005 · Telecommunications	1,446	625	11,028	6,875	7,500

Tulare Public Cemetery District
Profit & Loss Budget Performance
May 2024

	May 24	Budget	Jul '23 - May 24	YTD Budget	Annual Budget
7006 · Vaults and Liners	0	0	986	0	0
7008 · Freight/Delivery Fees	0	83	174	917	1,000
7009 · Household Supplies	0	208	174	2,292	2,500
7010 · Insurance					
70101 · General Liability Insurance	3,103		34,131		
70102 · Property Insurance	301		3,308		
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	39,605	43,205
Total 7010 · Insurance	3,404	3,600	39,801	39,605	43,205
7011 · Concrete Base for Headstones	0	0	0	0	0
7025 · Mileage Reimbursement Expense	0	83	1,074	917	1,000
7030 · Maintenance and Repairs					
70200 · Repair & Main. - KERN Equipment	4,365		21,046		
70201 · Equipment & Supplies for Servic	0		10,018		
70203 · Diesel KERN for Equipment	418		3,571		
70204 · Unleaded - KERN Fuel for Equip	187		2,190		
70205 · Unleaded - North Fuel Equip	187		869		
70206 · Repair & Main. -North Equipment	1,829		5,400		
70207 · Diesel NORTH for Equipment	0		1,729		
70209 · Sprinkler NORTH Repairs/Supply	317		1,208		
70210 · Tools -KERN Ground Maintenance	29		744		
70211 · Repair & Main.-KERN Location	105		1,226		
70213 · Fence Repairs NORTH J and Maint	0		3,279		
70215 · Tools - North Ground Maintenan	54		285		
70300 · Repair & Main. - Outside KERN	31		4,363		
70301 · Safety Supplies & Compliance	119		313		
70302 · Cleaning Supplies	0		467		
70305 · Repair & Main. - Headstones/Con	0		4,650		
70307 · Repair & Maint.-Outside North	0		16,572		
70308 · Weed Control Spray for Grounds	786		3,122		
70309 · Sprinkler KERN Repairs/Supplies	2,308		6,016		
70310 · Grounds Tools for Maintenance	0		329		
70311 · Landscaping -flowers, trees, ba	443		12,537		
70400 · Repair & Main. - Building Kern	0		2,755		
70401 · Pest Control	624		1,574		
70402 · Repair & Main. North Building	0		2,196		
7030 · Maintenance and Repairs - Other	637	13,750	8,234	151,250	165,000
Total 7030 · Maintenance and Repairs	12,438	13,750	114,692	151,250	165,000

Tulare Public Cemetery District
Profit & Loss Budget Performance
May 2024

	May 24	Budget	Jul '23 - May 24	YTD Budget	Annual Budget
7036 · Office Supplies and Expense					
61000 · Copier/Equipment Lease	0		3,557		
61001 · Water / Breakroom Supplies	119		2,155		
62000 · Office Supplies	36		8,092		
63000 · Computer Repairs and Expense	0		135		
65000 · Software Programs/ Website	0		15,797		
66100 · Plotbox Software Project	0		4,050		
7036 · Office Supplies and Expense - Other	594	3,792	6,959	41,708	45,500
Total 7036 · Office Supplies and Expense	749	3,792	40,745	41,708	45,500
7037 · Marketing	0	417	0	4,583	5,000
7039 · Miscellaneous	4	208	1,334	2,292	2,500
7040 · Bank Fees	45		450		
7043 · Professional Fees					
68100 · Accounting	1,901		19,811		
68200 · Auditing	0		17,702		
68201 · Employment - Background/Drug Sc	0		452		
68300 · Legal	297		13,702		
7043 · Professional Fees - Other	0	3,875	0	42,625	46,500
Total 7043 · Professional Fees	2,198	3,875	51,667	42,625	46,500
7045 · Security					
70451 · Alarm Service	0		1,025		
7406 · SECURITY NORTH	0		10,998		
7045 · Security - Other	2,035	1,833	13,151	20,167	22,000
Total 7045 · Security	2,035	1,833	25,173	20,167	22,000
7059 · Publications and Legal Notices					
70591 · Membership Dues	0		4,321		
7059 · Publications and Legal Notices - Other	0	417	375	4,583	5,000
Total 7059 · Publications and Legal Notices	0	417	4,696	4,583	5,000
7073 · Training / Education	0	417	2,557	4,583	5,000
7074 · Transportation and Travel					
70742 · Meal/Food Reimbursement	0		252		
7074 · Transportation and Travel - Other	0	333	1,778	3,667	4,000
Total 7074 · Transportation and Travel	0	333	2,030	3,667	4,000

Tulare Public Cemetery District
Profit & Loss Budget Performance
May 2024

	May 24	Budget	Jul '23 - May 24	YTD Budget	Annual Budget
7081 · Utilities					
77100 · SCE KERN ELECTRIC	893		5,524		
77101 · SCE ELECTRIC NORTH	1,892		10,674		
77200 · SO Cal Gas	28		558		
77300 · Water, Sewer	1,026		17,322		
779001 · Waste Disposal North	318		5,425		
79000 · Waste Disposal Kern	3,429		10,352		
7081 · Utilties - Other	0	6,250	0	68,750	75,000
Total 7081 · Utilties	7,587	6,250	49,856	68,750	75,000
7090 · Vehicle Expense	0	8	0	92	100
7425 · Taxes	3,802	250	7,852	2,750	3,000
8000 · Land	0		0	0	0
8001 · Graves Repurchase	4,800	1,667	36,800	18,333	20,000
8002 · Niches	0	4,167	0	45,833	50,000
8100 · Building and Improvements	0	4,167	0	45,833	50,000
8300 · Equipment					
8302 · Grounds NORTH Equipment	487		487		
8301 · Grounds KERN Equipment	974		1,407		
8300 · Equipment - Other	0	4,167	0	45,833	50,000
Total 8300 · Equipment	1,461	4,167	1,894	45,833	50,000
7432 · Appropriation for Contingencies	0	8,837	0	97,208	106,045
Total Expense	112,499	131,175	1,096,825	1,442,925	1,574,100
Net Ordinary Income	13,990	-1	68,285	1	0
Other Income/Expense					
Other Income					
9100 · Endowment - 773					
9101 · Endowment Revenue -Current Serv	16,132	8,333	127,417	91,667	100,000
9102 · Interest Income - Endowment 773	0	3,750	43,420	41,250	45,000
Total 9100 · Endowment - 773	16,132	12,083	170,837	132,917	145,000
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	5,453	1,083	18,453	11,917	13,000
9203 · Interest Income - 807	0	167	4,444	1,833	2,000
9204 · Current Services Admin (807)	0	2,000	44,029	22,000	24,000
Total 9200 · Fund for Future Expansion - 807	5,453	3,250	66,926	35,750	39,000

Tulare Public Cemetery District
Profit & Loss Budget Performance
May 2024

	May 24	Budget	Jul '23 - May 24	YTD Budget	Annual Budget
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	292	5,764	3,208	3,500
Total 9300 · Unreserved Funds - 817	0	292	5,764	3,208	3,500
9400 · Pre Need - 886					
5400.1P · Pre-Need Grave	7,000		22,500		
5400.2P · Niche	1,630		7,173		
5400.3P · Open and Close	22,400		35,600		
5400.4P · Administration	1,800		6,386		
5400.5P · Vault Installation	6,134		8,238		
5400.6P · PreNeed Vault Sales	5,732		28,660		
5400.7P · PreNeed Endowment	2,137		7,782		
5400.8P · Payment Plan Contracts	595		1,262		
9401 · Interest Income - 886	0	150	2,124	1,650	1,800
Total 9400 · Pre Need - 886	47,428	150	119,724	1,650	1,800
9900 · Other Income					
9901 · CD Interest	0	292	0	3,208	3,500
Total 9900 · Other Income	0	292	0	3,208	3,500
Total Other Income	69,013	16,067	363,252	176,733	192,800
Net Other Income	69,013	16,067	363,252	176,733	192,800
Net Income	**83,003**	**16,066**	**431,537**	**176,734**	**192,800**