

Tulare Public Cemetery District

This is an Endowment Care Interment

REGULAR BOARD MEETING AGENDA



*Chairman- Stephen Presant (Steve)
Vice Chairman- Carlos Ramos (Charlie)
Secretary- Patricia Hitlin (Trish)
Trustees- Xavier Avila & Michele Lima*

Tulare Public Cemetery – Conference Room Thursday, December 5, 2024
900 E. Kern Avenue – Tulare, CA 1:00 p.m. – Regular Board Meeting

Public Information about Meetings:

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 Special Board Meetings November 7, 2024, November 13, 2024, November 14, 2024 and November 15, 2024
 - 8.2-** Report on Golden State Risk Management Training
 - 8.3-** Report on Barnes Memorial meeting
 - 8.3a-** Revise to Location Kern- Grave Memorial Marker Rules & Regulations
 - 8.4-** Audit Meeting
 - 8.4a-** Review Audit Committee Report
 - 8.4b-** Audit minutes for October 21, 2024
 - 8.5-** August, September and October financials
 - 8.6-** Resolution to transfer 772 Fund to Bank of the Sierra and Appoint Board Treasure
 - 8.7-** Proposed changes to Tulare Public Cemetery By-Laws Section C.1 Meeting Time
 - 8.8-** Approve updated Agricultural Lease Agreement
 - 8.9-** Selection of Members on the Tulare Public Cemetery Standing and Ad-Hoc Committees
- 9. DISTRICT MANAGER'S REPORT:**
- 10. FUTURE AGENDA ITEMS REQUEST:**
- 11. 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
Special Board Meeting Minutes
Thursday, November 7, 2024**



A SPECIAL BOARD MEETING WAS HELD ON THURSDAY, NOVEMBER 7, 2024 AT 5:30 PM, IN THE CONFERENCE ROOM LOCATED AT 900 E. KERN AVENUE, TULARE, CA.

BOARD MEMBERS PRESENT: Chairman Stephen Presant (Steve), Secretary Patricia Hitlin (Trish) and Trustees Michele Lima and Xavier Avila

BOARD MEMBERS ABSENT: Vice Chairman Carlos Ramos (Charlie),

STAFF PRESENT: District Manager Clara Bernardo

1. CALL TO ORDER:

The Special Board Meeting was called to order at 5:31 pm by Chairman Stephen Presant

2. ROLL CALL:

Steve, Trish, Michele and Xavier

3. RECONITION OF VISITORS:

1 member in the public

4. PUBLIC COMMENTS:

1 public comments

Chairman adjourned to close session at 5:37 pm

5. CLOSED SESSION:

5.a- CONFERENCE WITH LEGAL COUNSEL- EXISTING LITIGATION PURSUANT TO CALIFORNIA GOVERNMENT CODE SECTION 54956.9(D)(1)

Ena Vasquez & Yvette Hernandez v. Tulare Public Cemetery District Tulare
County Superior Court Case VCU305476

Chairman returned to open session at 6:51pm

6. OPEN SESSION FROM CLOSED SESSION:

6a- Announcement Out (if any)

Chairman Steve Presant had nothing to report out

7. ADJOURNMENT:

Chairman, Stephen Presant adjourned meeting at 6:52 pm.

Respectfully Submitted,

Board Secretary



**Tulare Public Cemetery District
Special Board Meeting Minutes
Wednesday, November 13, 2024**



A SPECIAL BOARD MEETING WAS HELD ON WEDNESDAY, NOVEMBER 13, 2024 AT 4:00 PM, IN THE CONFERENCE ROOM LOCATED AT 900 E. KERN AVENUE, TULARE, CA.

BOARD MEMBERS PRESENT: Chairman Stephen Presant (Steve), Vice Chairman Carlos Ramos (Charlie), and Trustees Michele Lima

BOARD MEMBERS ABSENT: Secretary Patricia Hitlin (Trish) and Xavier Avila

STAFF PRESENT: District Manager Clara Bernardo

1. CALL TO ORDER:

The Special Board Meeting was called to order at 4:03 pm by Chairman Stephen Presant

2. ROLL CALL:

Steve, Charlie, and Michele

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

No public comments

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

No Trustee comments

5. OPEN SESSION- GENERAL BUSINESS:

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

5.1- Approval of General Counsel Engagement Letter

Charlie motions, Michele seconds to approve Brian Hughes with Best Best & Krieger Attorney At Law as attached in letter of engagement. Vote 3-0 motion passes

Chairman adjourned to closed session at 4:20 pm

6. CLOSED SESSION:

6.1- CONFERENCE WITH LEGAL COUNSEL- EXISTING LITIGATION PURSUANT TO CALIFORNIA GOVERNMENT CODE SECTION 54956.9(D)(1)

Ena Vasquez & Yvette Hernandez v. Tulare Public Cemetery District Tulare County Superior Court Case VCU305476

Chairman returned to open session at 4:31 pm

6. OPEN SESSION FROM CLOSED SESSION:

6a- Announcement Out (if any)

Chairman Steve Presant had nothing to report out

7. ADJOURNMENT:

Chairman, Stephen Presant adjourned meeting at 4:31 pm

Respectfully Submitted,

Board Secretary



**Tulare Public Cemetery District
Special Board Meeting Minutes
Wednesday, November 14, 2024**



A SPECIAL BOARD MEETING WAS HELD ON WEDNESDAY, NOVEMBER 14, 2024 AT 1:00 PM, IN THE CONFERENCE ROOM LOCATED AT 900 E. KERN AVENUE, TULARE, CA.

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

BOARD MEMBERS ABSENT: Trustee Xavier Avila

STAFF PRESENT: District Manager Clara Bernardo

1. CALL TO ORDER:

The Special Board Meeting was called to order at 1:03 pm by Chairman Stephen Presant

2. ROLL CALL:

Steve, Charlie, Trish and Michele

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

None

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

No Trustee comments

5. OPEN SESSION- TRAINING:

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

5.1- Board and District Manager training in performance reviews

7. ADJOURNMENT:

Chairman, Stephen Presant adjourned meeting at 3:00 pm

Respectfully Submitted,

Board Secretary



**Tulare Public Cemetery District
Special Board Meeting Minutes
Wednesday, November 15, 2024**



A SPECIAL BOARD MEETING WAS HELD ON WEDNESDAY, NOVEMBER 15, 2024 AT 1:00 PM, IN THE CONFERENCE ROOM LOCATED AT 900 E. KERN AVENUE, TULARE, CA.

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

BOARD MEMBERS ABSENT: None

STAFF PRESENT: District Manager Clara Bernardo and Legal Counsel Brian Hughes

1. CALL TO ORDER:

The Special Board Meeting was called to order at 1:04 pm by Chairman Stephen Presant

2. ROLL CALL:

Steve, Trish, Michele and Xavier

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

No public comments

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

No Trustee comments

Chairman Steve went to close session at 1:05 pm

5. CLOSED SESSION:

5.1- CONFERENCE WITH LEGAL COUNSEL- EXISTING LITIGATION PURSUANT TO CALIFORNIA GOVERNMENT CODE SECTION 54956.9(D)(1)

Ena Vasquez & Yvette Hernandez v. Tulare Public Cemetery District Tulare County Superior Court Case VCU305476

Chairman returned to open session at 2:13 pm

6. OPEN SESSION FROM CLOSED SESSION:

6a- Announcement Out (if any)

Chairman Steve Presant reported the board rejects the settlement agreement and hire litigators at BBK law firm. Vote 4-1.

7. ADJOURNMENT:

Chairman, Stephen Presant adjourned meeting at 2:15 pm

Respectfully Submitted,

Board Secretary

Tulare Public Cemetery District
Audit Committee Meeting Minutes
October 21, 2024

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting on October 21, 2024 was called to order at 5:30 pm at 900 E Kern Ave, Tulare, California by Committee Chair Steve Presant and new Committee Member Michelle Lima. District Manager Clara Bernardo was in attendance.

Presant
RECOGNITION OF VISITORS: There was one visitor

PUBLIC COMMENT: There was one comment

OPEN SESSION:

Chair Steve Presant announced that Committee Member Linda Maloy had been removed from the committee at the last Board meeting and that Committee Member Carlene Ringius had resigned because of the evening meeting time.

5.1 – Lima moved and Presant seconded approval of the minutes of September 18, 2024. Vote (2-0)

5.2 – Discussion was made on the June Financials from Tulare County and there were no journal entries made by our CPA as there was no need to.

5.3 – Lima moved and Presant seconded recommendation to approve the June 2024 financials. Vote (2-0)

5.4 – Lima discussed the recent CAPC conference she attended focused on financials and audits.

5.5 – The committee reviewed Paychex payroll reports to bank statements.

5.6 – The committee reviewed and recommends the CAL-Card credit card application to the board.

5.7 – The District Manager had nothing to report.

ADJOURNMENT:

Committee member Presant adjourned the meeting at 6:17 pm.

Respectfully Submitted,

Steve Presant

Audit Committee Member

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

	<u>Aug 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	67,355.30
10100 · Petty Cash	500.00
10150 · Bank of The Sierra - CHK ACCT	77,008.06
10500 · Cash in Treasury (772)	250,828.79
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	<u>1,766,861.00</u>
Total 10600 · Endowment - Reserved (773)	2,082,878.92
10700 · Cash in Expansion Account (807)	213,523.12
10900 · Endowment - Unreserved (817)	232,653.33
10950 · Pre-Need Payment Plan (886)	<u>147,116.88</u>
Total Checking/Savings	3,071,864.40
Accounts Receivable	
11001 · Accounts Receivable - PVQ (772)	23,500.00
11010 · Receivable - Pre-Need Pmt Plan	142,675.47
11020 · Other Accounts Receivable	<u>826.44</u>
Total Accounts Receivable	167,001.91
Other Current Assets	
11300 · Prepaid Expense	
11320 · Prepaid Workers Compensation	32,882.50
11330 · Prepaid Liability Insurance	44,610.84
11340 · Prepaid Property Insurance	<u>4,688.34</u>
Total 11300 · Prepaid Expense	82,181.68
12001 · Undeposited Funds	4,987.06
12101 · Inventory Asset	<u>18,501.81</u>
Total Other Current Assets	105,670.55
Total Current Assets	3,344,536.86
TOTAL ASSETS	<u>3,344,536.86</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	<u>91,351.76</u>
Total Accounts Payable	91,351.76

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

	<u>Aug 31, 24</u>
Other Current Liabilities	
25600 • PTO Accruals	9,359.36
24000 • Payroll Liabilities	22,214.19
25500 • Sales Tax Payable	5,073.51
Total Other Current Liabilities	<u>36,647.06</u>
Total Current Liabilities	<u>127,998.82</u>
Total Liabilities	127,998.82
Equity	
30000 • Fund Balance	2,799,148.20
31100 • Retain Earnings	437,394.81
Net Income	-20,004.97
Total Equity	<u>3,216,538.04</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,344,536.86</u></u>

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Tulare Public Cemetery District

Profit & Loss Budget Performance

August 2024

	Aug 24	Budget	Jul - Aug 24	YTD Budget	Annual Bud...
Ordinary Income/Expense					
Income					
3999 · Total Beginning Cash Available	0	0	0	0	0
4000 · County Taxes	0	20,833	0	41,667	250,000
4801 · Interest Income - 772	0	583	0	1,167	7,000
4801.1 · Transfer from Funds	0	8,333	0	16,667	100,000
5400 · Charges for Current Services					
5400.1 · Grave	20,800		42,115		
5400.2 · Niche	1,630		1,630		
5400.3 · Open and Close	38,320		60,680		
5400.4 · Administration	14,400		22,800		
5400.5 · Vault Installation	6,467		10,095		
5400.6 · Out of District Fee	3,260		6,221		
5400.7 · Transfer Fees	0		900		
5400.10 · Saturday Service Fee	4,800		4,800		
5400.11 · Add On Packages	0		75		
5400 · Charges for Current Services - Other	0	74,167	0	148,333	890,000
Total 5400 · Charges for Current Services	89,677	74,167	149,316	148,333	890,000
5450 · Concrete Base Sales	6,000	5,000	9,800	10,000	60,000
5460 · Vault Sales	18,822	12,500	26,478	25,000	150,000
5805 · Misc. Revenue	24	833	101	1,667	10,000
5834 · Restitution	0	0	0	0	0
5835 · Other Revenue	0	208	0	417	2,500
Total Income	114,522	122,458	185,695	244,917	1,469,500
Cost of Goods Sold					
5900 · Concrete Base for Headstones	6,000	5,000	9,800	10,000	60,000
5901 · Vault Costs	8,046	5,833	10,435	11,667	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	0	167	1,000
Total COGS	14,046	10,917	20,235	21,833	131,000
Gross Profit	100,477	111,542	165,461	223,083	1,338,500
Expense					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	54,338	44,167	80,482	88,333	530,000
6002 · Overtime	1,751	1,000	2,343	2,000	12,000
6004 · Health Insurance Benefits	5,319	8,167	10,639	16,333	98,000
6005 · Extra Help	20,508	3,375	43,426	6,750	40,500
6008 · Directors Fees	75	563	425	1,125	6,750
6011 · Retirement-SD Portion	7,284	3,500	14,546	7,000	42,000
6012 · Social Security and Medicare	4,575	3,708	6,693	7,417	44,500
6015 · Workers Compensation Ins	3,288	3,253	6,154	6,506	39,036
6016 · Unemployment Ins.	159	300	159	600	3,600

Tulare Public Cemetery District

Profit & Loss Budget Performance

August 2024

	Aug 24	Budget	Jul - Aug 24	YTD Budget	Annual Bud...
6017 • PTO Accrued Payout	1,313	1,250	2,625	2,500	15,000
6018 • Other	0	0	0	0	0
Total 6000 • Payroll and Employee Benefits	98,610	69,282	167,591	138,564	831,386
7003 • County Tax Admin Fees	0	483	0	967	5,800
7004 • Clothing and Personal Supplies	0	0	182	0	0
70042 • PPE - Personal Protective Equip	0		182		
70043 • First Aid Supplies	232		475		
7004 • Clothing and Personal Supplies - Other	150	500	150	1,000	6,000
Total 7004 • Clothing and Personal Supplies	382	500	807	1,000	6,000
7005 • Telecommunications	70	0	231	0	0
70051 • Internet	70		231		
70052 • Phone Lines	0		598		
7005 • Telecommunications - Other	968	958	1,233	1,917	11,500
Total 7005 • Telecommunications	1,038	958	2,062	1,917	11,500
7006 • Vaults and Liners	0	0	0	0	0
7008 • Freight/Delivery Fees	0	42	0	83	500
7009 • Household Supplies	0	42	0	83	500
7010 • Insurance	4,461	8,572	8,572	0	0
70101 • General Liability Insurance	461		938		
70102 • Property Insurance	0		8		
70103 • Auto Insurance	0		2,592		
70104 • Mobile Equipment Insurance	0		176		
70105 • Crime/Bond Insurance	0		673		
70106 • Cyber Liability Contribution	0		0		
7010 • Insurance - Other	0	5,188	0	10,376	62,258
Total 7010 • Insurance	4,930	5,188	12,959	10,376	62,258
7011 • Concrete Base for Headstones	0	0	0	0	0
7025 • Mileage Reimbursement Expense	0	100	17	200	1,200
7030 • Maintenance and Repairs	2,760	5,097	5,097	0	0
70200 • Repair & Main. - KERN Equipment	306		796		
70203 • Diesel KERN for Equipment	320		997		
70204 • Unleaded - KERN Fuel for Equip	199		199		
70205 • Unleaded - North Fuel Equip	597		1,840		
70206 • Repair & Main. -North Equipment	144		331		
70207 • Diesel NORTH for Equipment	0		108		
70209 • Sprinkler NORTH Repairs/Supply	171		629		
70210 • Tools -KERN Ground Maintenance	13,101		13,123		
70211 • Repair & Main.-KERN Location	0		329		
70213 • Fence Repairs NORTH J and Maint	0		152		
70215 • Tools - North Ground Maintenanc	218		419		
70300 • Repair & Main. - Outside KERN	0		0		
70305 • Repair & Main. - Headstones/Con	1,041		2,727		
70308 • Weed Control Spray for Grounds	3,149		9,313		
70309 • Sprinkler KERN Repairs/Supplies	0	0	0	0	0

Tulare Public Cemetery District

Profit & Loss Budget Performance

August 2024

	Aug 24	Budget	Jul - Aug 24	YTD Budget	Annual Bud...
70311 • Landscaping -flowers grass tree	1,311		1,751		
70400 • Repair & Main. - Building Kern	0		214		
70401 • Pest Control	150		250		
7030 • Maintenance and Repairs - Other	286	13,333	3,870	26,667	160,000
Total 7030 • Maintenance and Repairs	23,753	13,333	42,144	26,667	160,000
7036 • Office Supplies and Expense					
61000 • Copier/Equipment Lease	412		1,031		
61001 • Water / Breakroom Supplies	124		452		
62000 • Office Supplies	334		499		
65000 • Software Programs/ Website	1,350		2,700		
7036 • Office Supplies and Expense - Other	144	3,750	897	7,500	45,000
Total 7036 • Office Supplies and Expense	2,364	3,750	5,580	7,500	45,000
7037 • Marketing	0	0	0	0	0
7039 • Miscellaneous	356	188	356	376	2,256
7040 • Bank Fees	45		90		
7043 • Professional Fees					
68100 • Accounting	1,328		2,868		
68201 • Employment - Background/Drug Sc	0		136		
68300 • Legal	2,314		3,513		
7043 • Professional Fees - Other	0	3,333	0	6,667	40,000
Total 7043 • Professional Fees	3,642	3,333	6,517	6,667	40,000
7045 • Security					
70451 • Alarm Service	0		129		
7045 • Security - Other	2,214	1,250	6,674	2,500	15,000
Total 7045 • Security	2,214	1,250	6,803	2,500	15,000
7059 • Publications and Legal Notices					
70591 • Membership Dues	297		297		
7059 • Publications and Legal Notices - Other	0	417	0	833	5,000
Total 7059 • Publications and Legal Notices	297	417	297	833	5,000
7073 • Training / Education	0	417	0	833	5,000
7074 • Transportation and Travel	0	333	0	667	4,000
7081 • Utilities					
77100 • SCE KERN ELECTRIC	1,664		3,323		
77101 • SCE ELECTRIC NORTH	3,429		4,201		
77200 • SO Cal Gas	24		48		
77300 • Water, Sewer	5,506		9,930		
779001 • Waste Disposal North	341		682		

Tulare Public Cemetery District Profit & Loss Budget Performance

August 2024

	Aug 24	Budget	Jul - Aug 24	YTD Budget	Annual Bud...
79000 - Waste Disposal Kern	408		817		
7081 - Utilities - Other	0	5,417	0	10,833	65,000
Total 7081 - Utilities	11,372	5,417	19,001	10,833	65,000
7090 - Vehicle Expense	0	8	0	17	100
7425 - Taxes	0	667	0	1,333	8,000
8001 - Graves Repurchase	1,428	1,667	1,428	3,333	20,000
8002 - Niches	0	0	0	0	0
8100 - Building and Improvements	0	0	0	0	0
8300 - Equipment	0	0	0	0	0
8302 - Grounds NORTH Equipment	0		974		
8301 - Grounds KERN Equipment	0		375		
8300 - Equipment - Other	0	4,167	0	8,333	50,000
Total 8300 - Equipment	0	4,167	1,349	8,333	50,000
7432 - Appropriation for Contingencies	0	0	0	0	0
Total Expense	150,431	111,542	267,001	223,083	1,338,500
Net Ordinary Income	-49,954	-0	-101,541	-0	0
Other Income/Expense					
Other Income					
9100 - Endowment - 773					
9101 - Endowment Revenue -Current Serv	19,789	10,833	29,613	21,667	130,000
9102 - Interest Income - Endowment 773	0	7,417	0	14,833	89,000
Total 9100 - Endowment - 773	19,789	18,250	29,613	36,500	219,000
9200 - Fund for Future Expansion - 807					
9201 - Rent and Concessions - 807	0	1,667	0	3,333	20,000
9203 - Interest Income - 807	0	783	0	1,567	9,400
9204 - Current Services Admin (807)	0	0	0	0	0
Total 9200 - Fund for Future Expansion - 807	0	2,450	0	4,900	29,400
9300 - Unreserved Funds - 817					
9301 - Interest Income - 817	0	833	0	1,667	10,000
Total 9300 - Unreserved Funds - 817	0	833	0	1,667	10,000

Tulare Public Cemetery District

Profit & Loss Budget Performance

August 2024

	Aug 24	Budget	Jul - Aug 24	YTD Budget	Annual Bud...
9400 - Pre Need - 886					
5400.1P - Pre-Need Grave	8,500		15,500		
5400.3P - Open and Close	10,700		19,800		
5400.4P - Administration	900		600		
5400.5P - Vault Installation	1,841		3,734		
5400.6P - PreNeed Vault Sales	4,366		9,166		
5400.7P - PreNeed Endowment	993		2,172		
5400.8P - Payment Plan Contracts	398		951		
9401 - Interest Income - 886	0	833	0	1,667	10,000
9400 - Pre Need - 886 - Other	0	16,667	0	33,333	200,000
Total 9400 - Pre Need - 886	27,698	17,500	51,923	35,000	210,000
9900 - Other Income					
9901 - CD Interest	0	500	0	1,000	6,000
Total 9900 - Other Income	0	500	0	1,000	6,000
Total Other Income	47,487	39,533	81,536	79,067	474,400
Net Other Income	47,487	39,533	81,536	79,067	474,400
Net Income	-2,468	39,533	-20,005	79,067	474,400

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5:06 PM
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**Tulare Public Cemetery District
Reconciliation Detail**

10150 - Bank of The Sierra - CHK ACCT, Period Ending 08/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						93,523.07
Cleared Transactions						
Checks and Payments - 54 items						
Bill Pmt -Check	05/31/2024	4473	Patti E Ketchum	√	-2,500.00	-2,500.00
Bill Pmt -Check	07/16/2024	4517	Health Benefits Unit	√	-5,402.05	-7,902.05
Bill Pmt -Check	07/19/2024	4525	PLOTBOX INC	√	-1,350.00	-9,252.05
Bill Pmt -Check	07/31/2024	4541	LABORMAX STAFFING	√	-9,213.58	-18,465.63
Bill Pmt -Check	07/31/2024	4532	Barnes Memorials	√	-3,600.00	-22,065.63
Bill Pmt -Check	07/31/2024	4529	Affordable Funeral Supply, LLC	√	-2,261.48	-24,327.11
Bill Pmt -Check	07/31/2024	4549	Tulare County Counsel	√	-2,071.40	-26,398.51
Bill Pmt -Check	07/31/2024	4544	Office Depot	√	-570.07	-26,968.58
Bill Pmt -Check	07/31/2024	4539	Giotto's Alarm Tech, INC.	√	-393.40	-27,361.98
Bill Pmt -Check	07/31/2024	4534	California Business Machines	√	-254.23	-27,616.21
Bill Pmt -Check	07/31/2024	4535	Cintas First Aid Safety	√	-211.66	-27,827.87
Bill Pmt -Check	07/31/2024	4548	Roche Oil, Inc.	√	-163.59	-27,991.46
Check	07/31/2024	4574	Martin Ortega	√	-111.76	-28,103.22
Bill Pmt -Check	07/31/2024	4551	Valley Industrial Medical Group	√	-45.00	-28,148.22
Bill Pmt -Check	08/01/2024	EFT	CALPERS	√	-2,420.14	-30,568.36
Bill Pmt -Check	08/01/2024	EFT	CALPERS	√	-337.28	-30,905.64
Bill Pmt -Check	08/07/2024	4527	LABORMAX STAFFING	√	-13,704.17	-44,609.81
Check	08/09/2024	EFT	Paychex of New York LLC	√	-13,354.20	-57,964.01
Bill Pmt -Check	08/09/2024	4537	Evergreen Landscape and Sprinklers Inc	√	-13,101.00	-71,065.01
Bill Pmt -Check	08/09/2024	4558	LABORMAX STAFFING	√	-6,503.67	-77,568.68
Bill Pmt -Check	08/09/2024	4560	Linder Equip CO.	√	-4,884.41	-82,453.09
Bill Pmt -Check	08/09/2024	4556	Ewing Irrigation Products Inc.	√	-3,159.53	-85,612.62
Bill Pmt -Check	08/09/2024	4561	Morris Levin & Son	√	-2,421.55	-88,034.17
Bill Pmt -Check	08/09/2024	4536	Element Security Solutions, Inc.	√	-2,090.00	-90,124.17
Bill Pmt -Check	08/09/2024	4557	Home Depot Credit Services	√	-1,494.36	-91,618.53
Check	08/09/2024	4531	Employee	√	-1,233.83	-92,852.36
Bill Pmt -Check	08/09/2024	4563	Roche Oil, Inc.	√	-1,176.86	-94,029.22
Check	08/09/2024	4530	Employee	√	-777.70	-94,806.92
Bill Pmt -Check	08/09/2024	4564	Linder Equip CO.	√	-543.46	-95,350.38
Bill Pmt -Check	08/09/2024	4554	California Business Machines	√	-459.86	-95,810.24
Bill Pmt -Check	08/09/2024	4565	Cintas First Aid Safety	√	-386.98	-96,197.22
Check	08/09/2024	EFT	Paychex of New York LLC	√	-264.00	-96,461.22
Bill Pmt -Check	08/09/2024	4547	Res Com Pest Control	√	-100.00	-96,561.22
Bill Pmt -Check	08/09/2024	4550	Universal Background Screening, Inc	√	-91.38	-96,652.60
Bill Pmt -Check	08/09/2024	4553	Battery Pro	√	-59.54	-96,712.14
Bill Pmt -Check	08/11/2024	EFT	AT & T Internet	√	-70.00	-96,782.14
Check	08/12/2024	EFT	Paychex of New York LLC	√	-4,200.90	-100,983.04
Bill Pmt -Check	08/13/2024	4568	Leaf	√	-825.38	-101,808.42
Bill Pmt -Check	08/13/2024	4566	Andy Hinojosa III CPA	√	-800.00	-102,608.42
Bill Pmt -Check	08/14/2024	4573	Ramos, Carlos	√	-350.00	-102,958.42
Bill Pmt -Check	08/14/2024	4571	Hitlin, Patricia	√	-250.00	-103,208.42

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Tulare Public Cemetery District
Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 08/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	08/15/2024	EFT	Waste Management/USA Waste	√	-340.93	-103,549.35
Check	08/19/2024	EFT	AT & T Phone's	√	-250.79	-103,800.14
Bill Pmt -Check	08/20/2024	EFT	City of Tulare	√	-4,832.74	-108,632.88
Bill Pmt -Check	08/21/2024	EFT	Southern California Edison	√	-2,622.68	-111,255.56
Check	08/22/2024	EFT	Paychex of New York LLC	√	-13,359.48	-124,615.04
Check	08/22/2024	10859	Employee	√	-1,341.95	-125,956.99
Check	08/22/2024	10858	Employee	√	-1,051.26	-127,008.25
Check	08/22/2024	EFT	Paychex of New York LLC	√	-364.00	-127,372.25
Check	08/23/2024	EFT	Paychex of New York LLC	√	-4,370.71	-131,742.96
Bill Pmt -Check	08/25/2024	EFT	AT & T Phone's	√	-257.61	-132,000.57
Bill Pmt -Check	08/26/2024	EFT	AT & T Phone's	√	-435.16	-132,435.73
Check	08/30/2024	EFT	Positive Pay - Bank of Sierra	√	-45.00	-132,480.73
Check	08/30/2024	EFT	SoCalGas	√	-24.18	-132,504.91
Total Checks and Payments					-132,504.91	-132,504.91

Deposits and Credits - 22 items

Deposit	08/01/2024			√	3,216.98	3,216.98
Deposit	08/01/2024			√	3,298.69	6,515.67
Deposit	08/01/2024			√	4,088.95	10,604.62
Deposit	08/08/2024			√	23,500.00	34,104.62
Bill Pmt -Check	08/09/2024	4559	Leaf	√	0.00	34,104.62
Bill Pmt -Check	08/13/2024	4570	Lima, Michele	√	0.00	34,104.62
Bill Pmt -Check	08/13/2024	4569	Hitlin, Patricia	√	0.00	34,104.62
Deposit	08/15/2024			√	1,915.21	36,019.83
Deposit	08/15/2024			√	2,665.88	38,685.71
Deposit	08/15/2024			√	2,816.77	41,502.48
Deposit	08/15/2024			√	8,601.67	50,104.15
Deposit	08/15/2024			√	14,953.17	65,057.32
Deposit	08/15/2024			√	18,812.97	83,870.29
Deposit	08/22/2024			√	2,355.64	86,225.93
Deposit	08/22/2024			√	4,743.89	90,969.82
Deposit	08/22/2024			√	5,488.07	96,457.89
Deposit	08/22/2024			√	11,143.93	107,601.82
Deposit	08/22/2024			√	30,003.67	137,605.49
Deposit	08/29/2024			√	24.10	137,629.59
Deposit	08/29/2024			√	1,729.26	139,358.85
Deposit	08/29/2024			√	3,661.97	143,020.82
Deposit	08/29/2024			√	6,988.71	150,009.53

Total Deposits and Credits

150,009.53 150,009.53

Total Cleared Transactions

17,504.62 17,504.62

Cleared Balance

17,504.62 111,027.69

Uncleared Transactions

Checks and Payments - 25 items

Bill Pmt -Check	05/17/2024	4444	PLOTBOX INC		-1,350.00	-1,350.00
Bill Pmt -Check	05/29/2024	EFT	County of Tulare		-143.32	-1,493.32

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**Tulare Public Cemetery District
Reconciliation Detail**

10150 - Bank of The Sierra - CHK ACCT, Period Ending 08/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	07/31/2024	4533	CAL Turf Equipment & Supply Inc.		-2,926.86	-4,420.18
Bill Pmt -Check	07/31/2024	4545	PLOTBOX INC		-1,350.00	-5,770.18
Bill Pmt -Check	07/31/2024	4540	Home Depot Credit Services		-720.80	-6,490.98
Bill Pmt -Check	08/09/2024	4552	Barnes Memorials		-2,800.00	-9,290.98
Bill Pmt -Check	08/09/2024	4562	PLOTBOX INC		-1,350.00	-10,640.98
Bill Pmt -Check	08/09/2024	4546	Reed Shaffer		-328.73	-10,969.71
Bill Pmt -Check	08/09/2024	4555	Cintas First Aid Safety		-206.74	-11,176.45
Bill Pmt -Check	08/14/2024	4572	Lima, Michele		-250.00	-11,426.45
Bill Pmt -Check	08/26/2024	4596	Barnes Memorials		-3,800.00	-15,226.45
Bill Pmt -Check	08/30/2024	4576	Christy Vault Co, Inc.		-5,055.00	-20,281.45
Bill Pmt -Check	08/30/2024	4594	Ewing Irrigation Products Inc.		-3,318.60	-23,600.05
Bill Pmt -Check	08/30/2024	4575	CAL Turf Equipment & Supply Inc.		-2,301.64	-25,901.69
Bill Pmt -Check	08/30/2024	4578	Element Security Solutions, Inc.		-1,976.50	-27,878.19
Bill Pmt -Check	08/30/2024	4588	Tulare County Counsel		-1,531.80	-29,409.99
Bill Pmt -Check	08/30/2024	4585	PriorityWest		-1,300.00	-30,709.99
Bill Pmt -Check	08/30/2024	4581	Home Depot Credit Services		-992.78	-31,702.77
Bill Pmt -Check	08/30/2024	4595	LABORMAX STAFFING		-949.61	-32,652.38
Bill Pmt -Check	08/30/2024	4587	Roche Oil, Inc.		-807.01	-33,459.39
Bill Pmt -Check	08/30/2024	4582	Johnson Controls Fire Protection LP		-262.69	-33,722.08
Bill Pmt -Check	08/30/2024	4580	Giotto's Alarm Tech, INC.		-129.20	-33,851.28
Bill Pmt -Check	08/30/2024	4586	Res Com Pest Control		-100.00	-33,951.28
Bill Pmt -Check	08/30/2024	4577	Cintas First Aid Safety		-40.22	-33,991.50
Bill Pmt -Check	08/30/2024	4584	Morris Levin & Son		-28.13	-34,019.63
Total Checks and Payments					-34,019.63	-34,019.63
Total Uncleared Transactions					-34,019.63	-34,019.63
Register Balance as of 08/31/2024					-16,515.01	77,008.06

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**Tulare Public Cemetery District
Reconciliation Detail**

10500 - Cash in Treasury (772), Period Ending 08/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						325,725.45
Cleared Transactions						
Checks and Payments - 19 items						
Invoice	07/24/2024	pvq15031	TULARE COUNTY PVQ	√	-4,088.95	-4,088.95
Invoice	07/24/2024	pvq15032	TULARE COUNTY PVQ	√	-3,298.69	-7,387.64
Invoice	07/24/2024	pvq15033	TULARE COUNTY PVQ	√	-3,216.98	-10,604.62
Invoice	07/31/2024	pvq15034	TULARE COUNTY PVQ	√	-23,500.00	-34,104.62
Invoice	08/07/2024	pvq15036	TULARE COUNTY PVQ	√	-18,812.97	-52,917.59
Invoice	08/07/2024	pvq15035	TULARE COUNTY PVQ	√	-14,953.17	-67,870.76
Invoice	08/07/2024	pvq15037	TULARE COUNTY PVQ	√	-8,601.67	-76,472.43
Invoice	08/07/2024	pvq15040	TULARE COUNTY PVQ	√	-2,816.77	-79,289.20
Invoice	08/07/2024	pvq15038	TULARE COUNTY PVQ	√	-2,665.88	-81,955.08
Invoice	08/07/2024	pvq15039	TULARE COUNTY PVQ	√	-1,915.21	-83,870.29
Invoice	08/13/2024	pvq15041	TULARE COUNTY PVQ	√	-30,003.67	-113,873.96
Invoice	08/13/2024	pvq15042	TULARE COUNTY PVQ	√	-11,143.93	-125,017.89
Invoice	08/13/2024	pvq15043	TULARE COUNTY PVQ	√	-5,488.07	-130,505.96
Invoice	08/13/2024	pvq15044	TULARE COUNTY PVQ	√	-4,743.89	-135,249.85
Invoice	08/13/2024	pvq15045	TULARE COUNTY PVQ	√	-2,355.64	-137,605.49
Invoice	08/21/2024	pvq15046	TULARE COUNTY PVQ	√	-6,988.71	-144,594.20
Invoice	08/21/2024	pvq15047	TULARE COUNTY PVQ	√	-3,661.97	-148,256.17
Invoice	08/21/2024	pvq15048	TULARE COUNTY PVQ	√	-1,729.26	-149,985.43
Invoice	08/21/2024	pvq15049	TULARE COUNTY PVQ	√	-24.10	-150,009.53
Total Checks and Payments					-150,009.53	-150,009.53
Deposits and Credits - 12 items						
Transfer	08/01/2024			√	27.50	27.50
Transfer	08/01/2024			√	2,412.50	2,440.00
Transfer	08/01/2024			√	3,034.02	5,474.02
Transfer	08/02/2024			√	2,800.00	8,274.02
Transfer	08/02/2024			√	19,396.76	27,670.78
Transfer	08/13/2024			√	600.00	28,270.78
Transfer	08/13/2024			√	2,022.00	30,292.78
Transfer	08/13/2024			√	3,663.00	33,955.78
Transfer	08/13/2024			√	40,544.03	74,499.81
Transfer	08/20/2024			√	10.00	74,509.81
Transfer	08/20/2024			√	2,800.00	77,309.81
Transfer	08/20/2024			√	21,303.06	98,612.87
Total Deposits and Credits					98,612.87	98,612.87
Total Cleared Transactions					-51,396.66	-51,396.66
Cleared Balance					-51,396.66	274,328.79
Uncleared Transactions						
Checks and Payments - 1 item						
Invoice	08/28/2024	pvq15050	TULARE COUNTY PVQ		-23,500.00	-23,500.00
Total Checks and Payments					-23,500.00	-23,500.00

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Tulare Public Cemetery District
Reconciliation Detail

10500 · Cash in Treasury (772), Period Ending 08/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Total Uncleared Transactions					-23,500.00	-23,500.00
Register Balance as of 08/31/2024					-74,896.66	250,828.79

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Tulare Public Cemetery District
Reconciliation Detail

10600 - Endowment - Reserved (773), Period Ending 08/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						2,067,118.92
Cleared Transactions						
Deposits and Credits - 10 items						
Transfer	08/01/2024			√	393.00	393.00
Transfer	08/01/2024			√	393.00	786.00
Transfer	08/02/2024			√	393.00	1,179.00
Transfer	08/02/2024			√	1,965.00	3,144.00
Transfer	08/13/2024			√	393.00	3,537.00
Transfer	08/13/2024			√	393.00	3,930.00
Transfer	08/13/2024			√	1,500.00	5,430.00
Transfer	08/13/2024			√	5,344.00	10,774.00
Transfer	08/20/2024			√	393.00	11,167.00
Transfer	08/20/2024			√	4,593.00	15,760.00
Total Deposits and Credits					15,760.00	15,760.00
Total Cleared Transactions					15,760.00	15,760.00
Cleared Balance					15,760.00	2,082,878.92
Register Balance as of 08/31/2024					15,760.00	2,082,878.92
Ending Balance					15,760.00	2,082,878.92

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Tulare Public Cemetery District
Reconciliation Detail

10700 - Cash in Expansion Account (807), Period Ending 08/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						213,523.15
Cleared Transactions						
Checks and Payments - 1 item						
General Journal	08/31/2024	CB-7		√	-0.03	-0.03
Total Checks and Payments					-0.03	-0.03
Total Cleared Transactions					-0.03	-0.03
Cleared Balance					-0.03	213,523.12
Register Balance as of 08/31/2024					-0.03	213,523.12
Ending Balance					-0.03	213,523.12

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Tulare Public Cemetery District
Reconciliation Detail

10900 · Endowment - Unreserved (817), Period Ending 08/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						232,653.33
Cleared Balance						232,653.33
Register Balance as of 08/31/2024						232,653.33
Ending Balance						232,653.33

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11/20/24

**Tulare Public Cemetery District
Reconciliation Detail**

10950 · Pre-Need Payment Plan (886), Period Ending 08/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						133,462.97
Cleared Transactions						
Deposits and Credits - 9 items						
Transfer	08/01/2024			√	1,269.65	1,269.65
Transfer	08/02/2024			√	100.00	1,369.65
Transfer	08/02/2024			√	1,615.00	2,984.65
Transfer	08/02/2024			√	2,163.00	5,147.65
Transfer	08/13/2024			√	1,560.26	6,707.91
Transfer	08/20/2024			√	486.14	7,194.05
Transfer	08/20/2024			√	1,166.00	8,360.05
Transfer	08/20/2024			√	2,163.00	10,523.05
Transfer	08/20/2024			√	3,130.86	13,653.91
Total Deposits and Credits					13,653.91	13,653.91
Total Cleared Transactions					13,653.91	13,653.91
Cleared Balance					13,653.91	147,116.88
Register Balance as of 08/31/2024					13,653.91	147,116.88

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Tulare Public Cemetery District
Balance Sheet
As of September 30, 2024

	Sep 30, 24
ASSETS	
Current Assets	
Checking/Savings	
10100 · Petty Cash	500.00
10150 · Bank of The Sierra - CHK ACCT	71,522.30
10500 · Cash in Treasury (772)	283,132.25
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,800,395.74
Total 10600 · Endowment - Reserved (773)	2,116,413.66
10700 · Cash in Expansion Account (807)	215,418.17
10900 · Endowment - Unreserved (817)	234,718.16
10950 · Pre-Need Payment Plan (886)	177,459.19
Total Checking/Savings	3,099,163.73
Accounts Receivable	
11001 · Accounts Receivable - PVQ (772)	23,500.00
11010 · Receivable - Pre-Need Pmt Plan	138,474.72
11020 · Other Accounts Receivable	826.44
Total Accounts Receivable	162,801.16
Other Current Assets	
11300 · Prepaid Expense	
11320 · Prepaid Workers Compensation	29,594.25
11330 · Prepaid Liability Insurance	40,149.76
11340 · Prepaid Property Insurance	4,219.51
Total 11300 · Prepaid Expense	73,963.52
12001 · Undeposited Funds	7,839.53
12101 · Inventory Asset	19,270.62
Total Other Current Assets	101,073.67
Total Current Assets	3,363,038.56
TOTAL ASSETS	3,363,038.56
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	114,966.05
Total Accounts Payable	114,966.05
Other Current Liabilities	
25600 · PTO Accruals	9,004.02
24000 · Payroll Liabilities	21,714.13
25500 · Sales Tax Payable	6,210.53
Total Other Current Liabilities	36,928.68
Total Current Liabilities	151,894.73
Total Liabilities	151,894.73

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Tulare Public Cemetery District
Balance Sheet
As of September 30, 2024

	Sep 30, 24
Equity	
30000 • Fund Balance	2,799,148.20
31100 • Retain Earnings	437,394.81
Net Income	-25,399.18
Total Equity	3,211,143.83
TOTAL LIABILITIES & EQUITY	3,363,038.56

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Tulare Public Cemetery District Profit & Loss Budget Performance

September 2024

Ordinary Income/Expense	Sep 24	Budget	Jul - Sep 24	YTD Budget	Annual Bud...
Income					
3999 · Total Beginning Cash Available	0	0	0	0	0
4000 · County Taxes	0	20,833	0	62,500	250,000
4801 · Interest Income - 772					
4801.1 · Transfer from Funds	2,430	583	2,430	1,750	7,000
5400 · Charges for Current Services	0	8,333	0	25,000	100,000
5400.1 · Grave	11,000		53,115		
5400.2 · Niche	1,630		3,260		
5400.3 · Open and Close	25,850		86,530		
5400.4 · Administration	9,000		31,800		
5400.5 · Vault Installation	4,260		14,355		
5400.6 · Out of District Fee	2,442		8,663		
5400.7 · Transfer Fees	0		900		
5400.10 · Saturday Service Fee	0		4,800		
5400.11 · Add On Packages	0		75		
5400 · Charges for Current Services - Other	0	74,167	0	222,500	890,000
Total 5400 · Charges for Current Services	54,182	74,167	203,498	222,500	890,000
5450 · Concrete Base Sales	6,000	5,000	15,800	15,000	60,000
5460 · Vault Sales	13,732	12,500	40,210	37,500	150,000
5470 · Vase Sales	50		50		
5805 · Misc. Revenue	3,862	833	3,963	2,500	10,000
5834 · Restitution	0	0	0	0	0
5835 · Other Revenue	0	208	0	625	2,500
Total Income	80,257	122,458	265,952	367,375	1,469,500
Cost of Goods Sold					
5900 · Concrete Base for Headstones	6,000	5,000	15,800	15,000	60,000
5901 · Vault Costs	5,932	5,833	16,366	17,500	70,000
5905 · Vase Costs	0	0	0	0	0
5908 · Emblem for Urn Costs	0	0	0	0	0
5915 · Miscellaneous Service Supplies	26	83	26	250	1,000
Total COGS	11,958	10,917	32,193	32,750	131,000
Gross Profit	68,298	111,542	233,759	334,625	1,338,500
Expense					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	38,073	44,167	118,554	132,500	530,000
6002 · Overtime	762	1,000	3,106	3,000	12,000
6004 · Health Insurance Benefits	5,319	8,167	15,958	24,500	98,000
6005 · Extra Help	14,012	3,375	57,438	10,125	40,500
6008 · Directors Fees	0	563	425	1,688	6,750
6011 · Retirement-SD Portion	3,930	3,500	18,575	10,500	42,000
6012 · Social Security and Medicare	3,092	3,708	9,785	11,125	44,500
6015 · Workers Compensation Ins	3,288	3,253	9,442	9,759	39,036
6016 · Unemployment Ins.	116	300	275	900	3,600

Tulare Public Cemetery District Profit & Loss Budget Performance

September 2024

	Sep 24	Budget	Jul - Sep 24	YTD Budget	Annual Bud...
6017 - PTO Accrued Payout	1,313	1,250	3,938	3,750	15,000
6018 - Other	0	0	0	0	0
Total 6000 - Payroll and Employee Benefits	69,904	69,282	237,495	207,847	831,386
7003 - County Tax Admin Fees	0	483	0	1,450	5,800
7004 - Clothing and Personal Supplies					
70042 - PPE - Personal Protective Equip	382		564		
70043 - First Aid Supplies	54		529		
7004 - Clothing and Personal Supplies - Other	0	500	150	1,500	6,000
Total 7004 - Clothing and Personal Supplies	436	500	1,243	1,500	6,000
7005 - Telecommunications					
70051 - Internet	164		395		
70052 - Phone Lines	597		1,196		
70053 - Tablet	24		24		
7005 - Telecommunications - Other	242	958	1,474	2,875	11,500
Total 7005 - Telecommunications	1,027	958	3,090	2,875	11,500
7006 - Vaults and Liners	0	0	0	0	0
7008 - Freight/Delivery Fees	0	42	0	125	500
7009 - Household Supplies	533	42	533	125	500
7010 - Insurance					
70101 - General Liability Insurance	4,461		13,033		
70102 - Property Insurance	469		1,406		
70103 - Auto Insurance	0		8		
70104 - Mobile Equipment Insurance	0		2,592		
70105 - Crime/Bond Insurance	0		176		
70106 - Cyber Liability Contribution	0		673		
7010 - Insurance - Other	0	5,188	0	15,565	62,258
Total 7010 - Insurance	4,930	5,188	17,889	15,565	62,258
7011 - Concrete Base for Headstones	0	0	0	0	0
7025 - Mileage Reimbursement Expense	0	100	17	300	1,200
7030 - Maintenance and Repairs					
70200 - Repair & Main. - KERN Equipment	1,651		6,748		
70203 - Diesel KERN for Equipment	0		796		
70204 - Unleaded - KERN Fuel for Equip	479		1,476		
70205 - Unleaded - North Fuel Equip	0		199		
70206 - Repair & Main. -North Equipment	284		2,124		
70207 - Diesel NORTH for Equipment	0		331		
70209 - Sprinkler NORTH Repairs/Supply	0		108		
70210 - Tools -KERN Ground Maintenance	175		805		
70211 - Repair & Main.-KERN Location	421		13,544		
70213 - Fence Repairs NORTH J and Maint	0		329		
70215 - Tools - North Ground Maintenance	0		152		
70300 - Repair & Main. - Outside KERN	70		489		
70301 - Safety Supplies & Compliance	288		288		
70305 - Repair & Main. - Headstones/Con	0		0		

Tulare Public Cemetery District

Profit & Loss Budget Performance

September 2024

	Sep 24	Budget	Jul - Sep 24	YTD Budget	Annual Bud...
70307 • Repair & Maint.-Outside North	95		95		
70308 • Weed Control Spray for Grounds	2,150		4,877		
70309 • Sprinkler KERN Repairs/Supplies	2,217		11,530		
70310 • Grounds Tools for Maintenance	102		102		
70311 • Landscaping -flowers grass tree	482		2,233		
70400 • Repair & Main. - Building Kern	0		214		
70401 • Pest Control	100		350		
7030 • Maintenance and Repairs - Other	2,356	13,333	6,226	40,000	160,000
Total 7030 • Maintenance and Repairs	10,869	13,333	53,014	40,000	160,000
7036 • Office Supplies and Expense					
61000 • Copier/Equipment Lease	459		1,491		
61001 • Water / Breakroom Supplies	286		739		
62000 • Office Supplies	716		1,215		
65000 • Software Programs/ Website	1,350		4,050		
7036 • Office Supplies and Expense - Other	618	3,750	1,515	11,250	45,000
Total 7036 • Office Supplies and Expense	3,430	3,750	9,010	11,250	45,000
7037 • Marketing	0	0	0	0	0
7039 • Miscellaneous	0	188	356	564	2,256
7040 • Bank Fees	45		135		
7043 • Professional Fees					
68100 • Accounting	728		3,596		
68201 • Employment - Background/Drug Sc	0		136		
68300 • Legal	3,239		6,752		
7043 • Professional Fees - Other	0	3,333	0	10,000	40,000
Total 7043 • Professional Fees	3,967	3,333	10,484	10,000	40,000
7045 • Security					
70451 • Alarm Service	0		129		
7045 • Security - Other	2,035	1,250	8,709	3,750	15,000
Total 7045 • Security	2,035	1,250	8,838	3,750	15,000
7059 • Publications and Legal Notices					
70591 • Membership Dues	0		297		
7059 • Publications and Legal Notices - Other	0	417	0	1,250	5,000
Total 7059 • Publications and Legal Notices	0	417	297	1,250	5,000
7073 • Training / Education	1,574	417	1,574	1,250	5,000
7074 • Transportation and Travel	0	333	0	1,000	4,000

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Tulare Public Cemetery District

Profit & Loss Budget Performance

September 2024

	Sep 24	Budget	Jul - Sep 24	YTD Budget	Annual Bud...
7081 • Utilities					
77100 • SCE KERN ELECTRIC	0		3,323		
77101 • SCE ELECTRIC NORTH	0		4,201		
77200 • SO Cal Gas	0		48		
77300 • Water, Sewer	4,584		14,514		
779001 • Waste Disposal North	341		1,023		
79000 • Waste Disposal Kern	1,178		1,995		
7081 • Utilities - Other	0	5,417	0	16,250	65,000
Total 7081 • Utilities	6,103	5,417	25,104	16,250	65,000
7090 • Vehicle Expense	0	8	0	25	100
7425 • Taxes	0	667	0	2,000	8,000
8001 • Graves Repurchase	10,800	1,667	12,228	5,000	20,000
8002 • Niches	0	0	0	0	0
8100 • Building and Improvements	0	0	0	0	0
8300 • Equipment	0	0	0	0	0
8302 • Grounds NORTH Equipment	0		974		
8301 • Grounds KERN Equipment	0		375		
8300 • Equipment - Other	0	4,167	0	12,500	50,000
Total 8300 • Equipment	0	4,167	1,349	12,500	50,000
7432 • Appropriation for Contingencies	0	0	0	0	0
Total Expense	115,654	111,542	382,655	334,625	1,338,500
Net Ordinary Income	-47,356	-0	-148,897	-0	0
Other Income/Expense					
Other Income					
9100 • Endowment - 773					
9101 • Endowment Revenue -Current Serv	9,696	10,833	39,309	32,500	130,000
9102 • Interest Income - Endowment 773	18,431	7,417	18,431	22,250	89,000
Total 9100 • Endowment - 773	28,127	18,250	57,740	54,750	219,000
9200 • Fund for Future Expansion - 807					
9201 • Rent and Concessions - 807	0	1,667	0	5,000	20,000
9203 • Interest Income - 807	1,895	783	1,895	2,350	9,400
9204 • Current Services Admin (807)	0	0	0	0	0
Total 9200 • Fund for Future Expansion - 807	1,895	2,450	1,895	7,350	29,400
9300 • Unreserved Funds - 817					
9301 • Interest Income - 817	2,065	833	2,065	2,500	10,000
Total 9300 • Unreserved Funds - 817	2,065	833	2,065	2,500	10,000

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Tulare Public Cemetery District

Profit & Loss Budget Performance

September 2024

	Sep 24	Budget	Jul - Sep 24	YTD Budget	Annual Bud...
9400 - Pre Need - 886					
5400.1P - Pre-Need Grave	1,000		16,500		
5400.3P - Open and Close	4,900		24,700		
5400.4P - Administration	600		1,200		
5400.5P - Vault Installation	429		4,163		
5400.6P - PreNeed Vault Sales	600		9,766		
5400.7P - PreNeed Endowment	393		2,565		
5400.8P - Payment Plan Contracts	136		1,086		
9401 - Interest Income - 886	1,818	833	1,818	2,500	10,000
9400 - Pre Need - 886 - Other	0	16,667	0	50,000	200,000
Total 9400 - Pre Need - 886	9,875	17,500	61,798	52,500	210,000
9900 - Other Income					
9901 - CD Interest	0	500	0	1,500	6,000
Total 9900 - Other Income	0	500	0	1,500	6,000
Total Other Income	41,962	39,533	123,497	118,600	474,400
Net Other Income	41,962	39,533	123,497	118,600	474,400
Net Income	-5,394	39,533	-25,399	118,600	474,400

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Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 09/30/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						111,027.69
Cleared Transactions						
Checks and Payments - 62 Items						
Bill Pmt -Check	07/31/2024	4533	CAL Turf Equipment & Supply Inc.	√	-2,926.86	-2,926.86
Bill Pmt -Check	07/31/2024	4545	PLOTBOX INC	√	-1,350.00	-4,276.86
Bill Pmt -Check	07/31/2024	4540	Home Depot Credit Services	√	-720.80	-4,997.66
Bill Pmt -Check	08/09/2024	4552	Barnes Memorials	√	-2,800.00	-7,797.66
Bill Pmt -Check	08/09/2024	4562	PLOTBOX INC	√	-1,350.00	-9,147.66
Bill Pmt -Check	08/09/2024	4546	Reed Shaffer	√	-328.73	-9,476.39
Bill Pmt -Check	08/14/2024	4572	Lima, Michele	√	-250.00	-9,726.39
Bill Pmt -Check	08/26/2024	4596	Barnes Memorials	√	-3,800.00	-13,526.39
Bill Pmt -Check	08/30/2024	4576	Christy Vault Co, Inc.	√	-5,055.00	-18,581.39
Bill Pmt -Check	08/30/2024	4594	Ewing Irrigation Products Inc.	√	-3,318.60	-21,899.99
Bill Pmt -Check	08/30/2024	4575	CAL Turf Equipment & Supply Inc.	√	-2,301.64	-24,201.63
Bill Pmt -Check	08/30/2024	4578	Element Security Solutions, Inc.	√	-1,976.50	-26,178.13
Bill Pmt -Check	08/30/2024	4588	Tulare County Counsel	√	-1,531.80	-27,709.93
Bill Pmt -Check	08/30/2024	4585	PriorityWest	√	-1,300.00	-29,009.93
Bill Pmt -Check	08/30/2024	4595	LABORMAX STAFFING	√	-949.61	-29,959.54
Bill Pmt -Check	08/30/2024	4587	Roche Oil, Inc.	√	-807.01	-30,766.55
Bill Pmt -Check	08/30/2024	4582	Johnson Controls Fire Protection LP	√	-262.69	-31,029.24
Bill Pmt -Check	08/30/2024	4580	Glotto's Alarm Tech, INC.	√	-129.20	-31,158.44
Bill Pmt -Check	08/30/2024	4586	Res Com Pest Control	√	-100.00	-31,258.44
Bill Pmt -Check	08/30/2024	4577	Cintas First Aid Safety	√	-40.22	-31,298.66
Bill Pmt -Check	08/30/2024	4584	Morris Levin & Son	√	-28.13	-31,326.79
Check	09/05/2024	10869	Employee	√	-1,394.96	-32,721.75
Check	09/05/2024	10868	Employee	√	-1,136.41	-33,858.16
Check	09/05/2024	EFT	Paychex of New York LLC	√	-364.00	-34,222.16
Check	09/06/2024	EFT	Paychex of New York LLC	√	-18,281.57	-52,503.73
Bill Pmt -Check	09/10/2024	4597	Roche Oil, Inc.	√	-450.59	-52,954.32
Bill Pmt -Check	09/11/2024	4598	Tulare County Counsel	√	-2,313.90	-55,268.22
Bill Pmt -Check	09/11/2024	4599	Ewing Irrigation Products Inc.	√	-1,197.66	-56,465.88
Bill Pmt -Check	09/11/2024	EFT	AT & T Internet	√	-70.00	-56,535.88
Bill Pmt -Check	09/13/2024	4601	CAL Turf Equipment & Supply Inc.	√	-5,052.02	-61,587.90
Bill Pmt -Check	09/13/2024	4602	Roche Oil, Inc.	√	-641.07	-62,228.97
Bill Pmt -Check	09/13/2024	4604	California Business Machines	√	-35.87	-62,264.84
Bill Pmt -Check	09/16/2024	4613	LABORMAX STAFFING	√	-4,829.92	-67,094.76
Bill Pmt -Check	09/16/2024	4610	Element Security Solutions, Inc.	√	-2,200.00	-69,294.76
Bill Pmt -Check	09/16/2024	4616	Uline, Inc.	√	-1,161.88	-70,456.64
Bill Pmt -Check	09/16/2024	4611	Ewing Irrigation Products Inc.	√	-972.71	-71,429.35
Bill Pmt -Check	09/16/2024	4614	Linder Equip CO.	√	-823.48	-72,252.83
Bill Pmt -Check	09/16/2024	4608	CAL Turf Equipment & Supply Inc.	√	-751.00	-73,003.83
Bill Pmt -Check	09/16/2024	4607	Battery Pro	√	-607.06	-73,610.89
Bill Pmt -Check	09/16/2024	4612	Home Depot Credit Services	√	-585.51	-74,196.40
Bill Pmt -Check	09/16/2024	4603	Petty Cash	√	-335.37	-74,531.77
Bill Pmt -Check	09/16/2024	4606	Baker Supplies and Repairs- Los Bano	√	-259.79	-74,791.56
Bill Pmt -Check	09/16/2024	4609	Cintas First Aid Safety	√	-62.93	-74,854.49
Bill Pmt -Check	09/16/2024	4615	Res Com Pest Control	√	-50.00	-74,904.49
Bill Pmt -Check	09/16/2024	4605	AT & T Mobility	√	-47.85	-74,952.34
Bill Pmt -Check	09/17/2024	EFT	CALPERS	√	-2,663.54	-77,615.88
Bill Pmt -Check	09/17/2024	EFT	CALPERS	√	-2,801.92	-80,217.80
Bill Pmt -Check	09/17/2024	EFT	CALPERS	√	-2,357.43	-82,575.23
Bill Pmt -Check	09/17/2024	EFT	CALPERS	√	-338.15	-82,913.38
Bill Pmt -Check	09/17/2024	EFT	CALPERS	√	-337.00	-83,250.38

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Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 09/30/2024

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	09/17/2024	EFT	CALPERS	√	-304.02	-83,554.40
Bill Pmt -Check	09/18/2024	EFT	CALPERS	√	-3,460.59	-87,014.99
Check	09/18/2024	EFT	AT & T Phone's	√	-241.69	-87,256.68
Bill Pmt -Check	09/19/2024	EFT	Southern California Edison	√	-2,470.37	-89,727.05
Check	09/19/2024	10875	Emplage	√	-1,238.59	-90,965.64
Check	09/19/2024	10878	Emplage	√	-1,040.05	-92,005.69
Check	09/19/2024	EFT	Paychex of New York LLC	√	-364.00	-92,369.69
Check	09/20/2024	EFT	Paychex of New York LLC	√	-18,302.16	-110,671.85
Bill Pmt -Check	09/20/2024	EFT	City of Tulare	√	-5,913.92	-116,585.77
Bill Pmt -Check	09/24/2024	EFT	AT & T Phone's	√	-257.61	-116,843.38
Bill Pmt -Check	09/27/2024	EFT	AT&T #55968788463356	√	-433.64	-117,277.02
Check	09/30/2024	EFT	Positive Pay - Bank of Sierra	√	-45.00	-117,322.02
Total Checks and Payments					-117,322.02	-117,322.02
Deposits and Credits - 15 Items						
Deposit	09/05/2024			√	23,500.00	23,500.00
Deposit	09/12/2024			√	2,380.26	25,880.26
Deposit	09/12/2024			√	3,056.60	28,936.86
Deposit	09/12/2024			√	6,983.33	35,920.19
Deposit	09/12/2024			√	9,264.97	45,185.16
Deposit	09/19/2024			√	2,338.57	47,523.73
Deposit	09/19/2024			√	2,873.82	50,397.55
Deposit	09/19/2024			√	3,428.00	53,825.55
Deposit	09/19/2024			√	25,686.10	79,511.65
Deposit	09/27/2024			√	703.90	80,215.55
Deposit	09/27/2024			√	1,703.07	81,918.62
Deposit	09/27/2024			√	10,000.00	91,918.62
Bill Pmt -Check	10/11/2024	4631	CARQUEST AUTO PARTS - CP PHEL	√	0.00	91,918.62
Check	10/22/2024	4660	VOID	√	0.00	91,918.62
Check	11/12/2024	4684	VOID	√	0.00	91,918.62
Total Deposits and Credits					91,918.62	91,918.62
Total Cleared Transactions					-25,403.40	-25,403.40
Cleared Balance					-25,403.40	85,624.29
Uncleared Transactions						
Checks and Payments - 9 Items						
Bill Pmt -Check	05/17/2024	4444	PLOTBOX INC		-1,350.00	-1,350.00
Bill Pmt -Check	05/29/2024	EFT	County of Tulare		-143.32	-1,493.32
Bill Pmt -Check	08/09/2024	4555	Cintas First Aid Safety		-206.74	-1,700.06
Bill Pmt -Check	08/30/2024	4581	Home Depot Credit Services		-992.78	-2,692.84
Bill Pmt -Check	09/21/2024	EFT	Waste Management/USA Waste		-340.93	-3,033.77
Bill Pmt -Check	09/27/2024	4617	CAPC - Calif Assoc of Public Cemeteries		-796.00	-3,829.77
Bill Pmt -Check	09/27/2024	4619	PLOTBOX INC		-778.00	-4,607.77
Bill Pmt -Check	09/30/2024	4620	Barnes Memorials		-6,000.00	-10,607.77
Bill Pmt -Check	09/30/2024	EFT	CALPERS		-3,494.22	-14,101.99
Total Checks and Payments					-14,101.99	-14,101.99
Deposits and Credits - 1 Item						
Check	09/27/2024	4618	VOID		0.00	0.00
Total Deposits and Credits					0.00	0.00
Total Uncleared Transactions					-14,101.99	-14,101.99
Register Balance as of 09/30/2024					-39,505.39	71,522.30

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11/25/24

Tulare Public Cemetery District
Reconciliation Detail

10500 - Cash in Treasury (772), Period Ending 09/30/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						274,328.79
Cleared Transactions						
Checks and Payments - 12 items						
Invoice	08/28/2024	pvq15050	TULARE COUNTY PVQ	√	-23,500.00	-23,500.00
Invoice	09/04/2024	pvq15054	TULARE COUNTY PVQ	√	-9,264.97	-32,764.97
Invoice	09/04/2024	pvq15052	TULARE COUNTY PVQ	√	-6,983.33	-39,748.30
Invoice	09/04/2024	pvq15051	TULARE COUNTY PVQ	√	-3,056.60	-42,804.90
Invoice	09/04/2024	pvq15053	TULARE COUNTY PVQ	√	-2,380.26	-45,185.16
Invoice	09/11/2024	pvq15055	TULARE COUNTY PVQ	√	-25,686.10	-70,871.26
Invoice	09/11/2024	pvq15056	TULARE COUNTY PVQ	√	-3,428.00	-74,299.26
Invoice	09/11/2024	pvq15058	TULARE COUNTY PVQ	√	-2,873.82	-77,173.08
Invoice	09/11/2024	pvq15057	TULARE COUNTY PVQ	√	-2,338.57	-79,511.65
Invoice	09/18/2024	pvq15061	TULARE COUNTY PVQ	√	-10,000.00	-89,511.65
Invoice	09/18/2024	pvq15059	TULARE COUNTY PVQ	√	-1,703.07	-91,214.72
Invoice	09/18/2024	pvq15060	TULARE COUNTY PVQ	√	-703.90	-91,918.62
Total Checks and Payments					-91,918.62	-91,918.62
Deposits and Credits - 14 items						
Transfer	09/03/2024			√	3,012.50	3,012.50
Transfer	09/05/2024			√	3,200.00	6,212.50
Transfer	09/05/2024			√	8,638.33	14,850.83
Transfer	09/05/2024			√	29,132.73	43,983.56
Transfer	09/17/2024			√	300.00	44,283.56
Transfer	09/17/2024			√	34,462.05	78,745.61
Transfer	09/24/2024			√	37.50	78,783.11
Transfer	09/24/2024			√	54.13	78,837.24
Transfer	09/24/2024			√	3,775.00	82,612.24
Transfer	09/24/2024			√	14,399.68	97,011.92
Transfer	09/30/2024			√	600.00	97,611.92
Transfer	09/30/2024			√	1,633.26	99,245.18
Deposit	09/30/2024		Interest	√	2,430.32	101,675.50
Transfer	09/30/2024			√	22,546.58	124,222.08
Total Deposits and Credits					124,222.08	124,222.08
Total Cleared Transactions					32,303.46	32,303.46
Cleared Balance					32,303.46	306,632.25
Uncleared Transactions						
Checks and Payments - 1 item						
Invoice	09/25/2024	pvq15062	TULARE COUNTY PVQ		-23,500.00	-23,500.00
Total Checks and Payments					-23,500.00	-23,500.00
Total Uncleared Transactions					-23,500.00	-23,500.00
Register Balance as of 09/30/2024					8,803.46	283,132.25

5:09 PM
11/22/24

Tulare Public Cemetery District
Reconciliation Detail

10600 - Endowment - Reserved (773), Period Ending 09/30/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						2,082,878.92
Cleared Transactions						
Deposits and Credits - 11 items						
Transfer	09/03/2024			√	750.00	750.00
Transfer	09/05/2024			√	393.00	1,143.00
Transfer	09/05/2024			√	1,779.00	2,922.00
Transfer	09/05/2024			√	3,651.00	6,573.00
Transfer	09/17/2024			√	600.00	7,173.00
Transfer	09/17/2024			√	2,987.00	10,160.00
Transfer	09/24/2024			√	1,179.00	11,339.00
Transfer	09/30/2024			√	600.00	11,939.00
Transfer	09/30/2024			√	1,200.00	13,139.00
Transfer	09/30/2024			√	1,965.00	15,104.00
Deposit	09/30/2024		Interest	√	18,430.74	33,534.74
Total Deposits and Credits					33,534.74	33,534.74
Total Cleared Transactions					33,534.74	33,534.74
Cleared Balance					33,534.74	2,116,413.66
Register Balance as of 09/30/2024					33,534.74	2,116,413.66
Ending Balance					33,534.74	2,116,413.66

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Tulare Public Cemetery District
Reconciliation Detail

10700 - Cash in Expansion Account (807), Period Ending 09/30/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						213,523.12
Cleared Transactions						
Deposits and Credits - 1 Item						
Deposit	09/30/2024		Interest	√	1,895.05	1,895.05
Total Deposits and Credits					1,895.05	1,895.05
Total Cleared Transactions					1,895.05	1,895.05
Cleared Balance					1,895.05	215,418.17
Register Balance as of 09/30/2024					1,895.05	215,418.17
Ending Balance					1,895.05	215,418.17

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Tulare Public Cemetery District

Reconciliation Detail

10900 - Endowment - Unreserved (817), Period Ending 09/30/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						232,653.33
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	09/30/2024		Interest	✓	2,064.83	2,064.83
Total Deposits and Credits					2,064.83	2,064.83
Total Cleared Transactions					2,064.83	2,064.83
Cleared Balance					2,064.83	234,718.16
Register Balance as of 09/30/2024					2,064.83	234,718.16
Ending Balance					2,064.83	234,718.16

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Tulare Public Cemetery District
Reconciliation Detail

10950 • Pre-Need Payment Plan (886), Period Ending 09/30/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						147,116.88
Cleared Transactions						
Deposits and Credits - 16 items						
Transfer	09/03/2024			√	2,361.62	2,361.62
Transfer	09/04/2024			√	351.37	2,712.99
Transfer	09/05/2024			√	495.71	3,208.70
Transfer	09/05/2024			√	1,065.07	4,273.77
Transfer	09/05/2024			√	3,972.97	8,246.74
Transfer	09/05/2024			√	8,552.00	16,798.74
Transfer	09/17/2024			√	100.00	16,898.74
Transfer	09/17/2024			√	866.00	17,764.74
Transfer	09/17/2024			√	1,471.12	19,235.86
Transfer	09/24/2024			√	2,141.63	21,377.49
Transfer	09/24/2024			√	2,217.61	23,595.10
Transfer	09/26/2024			√	260.30	23,855.40
Transfer	09/30/2024			√	320.00	24,175.40
Transfer	09/30/2024			√	1,649.29	25,824.69
Deposit	09/30/2024		Interest	√	1,817.62	27,642.31
Transfer	09/30/2024			√	2,700.00	30,342.31
Total Deposits and Credits					30,342.31	30,342.31
Total Cleared Transactions					30,342.31	30,342.31
Cleared Balance					30,342.31	177,459.19
Register Balance as of 09/30/2024					30,342.31	177,459.19
Ending Balance					30,342.31	177,459.19

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Tulare Public Cemetery District

Balance Sheet

As of October 31, 2024

Oct 31, 24

ASSETS**Current Assets****Checking/Savings**

00 - Clearing Acct.	57,087.68
10100 - Petty Cash	500.00
10150 - Bank of The Sierra - CHK ACCT	54,036.86
10500 - Cash in Treasury (772)	182,716.42
10600 - Endowment - Reserved (773)	
1620 - Edowment Care 1620	316,017.92
10600 - Endowment - Reserved (773) - Other	1,808,613.74

Total 10600 - Endowment - Reserved (773) 2,124,631.66

10700 - Cash in Expansion Account (807)	215,418.17
10900 - Endowment - Unreserved (817)	234,718.16
10950 - Pre-Need Payment Plan (886)	183,572.75

Total Checking/Savings 3,052,681.70

Accounts Receivable

11001 - Accounts Receivable - PVQ (772)	44,764.40
11010 - Receivable - Pre-Need Pmt Plan	132,740.67
11020 - Other Accounts Receivable	1,857.56

Total Accounts Receivable 179,362.63

Other Current Assets

11300 - Prepaid Expense	
11320 - Prepaid Workers Compensation	26,306.00
11330 - Prepaid Liability Insurance	35,688.68
11340 - Prepaid Property Insurance	3,750.68

Total 11300 - Prepaid Expense 65,745.36

12001 - Undeposited Funds	956.56
12101 - Inventory Asset	19,050.49

Total Other Current Assets 85,752.41

Total Current Assets 3,317,796.74

TOTAL ASSETS

3,317,796.74

LIABILITIES & EQUITY**Liabilities****Current Liabilities**

Accounts Payable	
20000 - Accounts Payable	99,679.26

Total Accounts Payable 99,679.26

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11/25/24

Accrual Basis

Tulare Public Cemetery District

Balance Sheet

As of October 31, 2024

	Oct 31, 24
Other Current Liabilities	
25600 · PTO Accruals	6,765.73
24000 · Payroll Liabilities	18,701.28
25500 · Sales Tax Payable	6,977.72
Total Other Current Liabilities	32,444.73
Total Current Liabilities	132,123.99
Total Liabilities	132,123.99
Equity	
30000 · Fund Balance	2,799,148.20
31100 · Retain Earnings	437,394.81
Net Income	-50,870.26
Total Equity	3,185,672.75
TOTAL LIABILITIES & EQUITY	3,317,796.74

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Tulare Public Cemetery District Profit & Loss Budget Performance

October 2024

	Oct 24	Budget	Jul - Oct 24	YTD Budget	Annual Bud...
Ordinary Income/Expense					
Income					
3999 - Total Beginning Cash Available	0	0	0	0	0
4000 - County Taxes	0	20,833	0	83,333	250,000
4801 - Interest Income - 772	0	583	2,430	2,333	7,000
4801.1 - Transfer from Funds	0	8,333	0	33,333	100,000
5400 - Charges for Current Services					
5400.1 - Grave	35,000		88,115		
5400.2 - Niche	4,239		7,499		
5400.3 - Open and Close	17,100		103,630		
5400.4 - Administration	8,700		40,500		
5400.5 - Vault Installation	2,575		16,930		
5400.6 - Out of District Fee	1,834		10,497		
5400.7 - Transfer Fees	0		900		
5400.10 - Saturday Service Fee	0		4,800		
5400.11 - Add On Packages	0		75		
5400 - Charges for Current Services - Other	0	74,167	0	296,667	890,000
Total 5400 - Charges for Current Services	69,448	74,167	272,946	296,667	890,000
5450 - Concrete Base Sales	3,600	5,000	19,400	20,000	60,000
5460 - Vault Sales	9,299	12,500	49,509	50,000	150,000
5470 - Vase Sales	0		50		
5805 - Misc. Revenue	88	833	4,051	3,333	10,000
5834 - Restitution	0	0	0	0	0
5835 - Other Revenue	0	208	0	833	2,500
Total Income	82,435	122,458	348,386	489,833	1,469,500
Cost of Goods Sold					
5900 - Concrete Base for Headstones	3,600	5,000	19,400	20,000	60,000
5901 - Vault Costs	4,777	5,833	21,144	23,333	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	26	333	1,000
Total COGS	8,377	10,917	40,570	43,667	131,000
Gross Profit	74,058	111,542	307,817	446,167	1,338,500
Expense					
6000 - Payroll and Employee Benefits					
6001 - Regular Payroll	35,847	44,167	154,401	176,667	530,000
6002 - Overtime	511	1,000	3,617	4,000	12,000
6004 - Health Insurance Benefits	5,278	8,167	21,236	32,667	98,000
6005 - Extra Help	9,817	3,375	67,255	13,500	40,500
6008 - Directors Fees	0	563	425	2,250	6,750
6011 - Retirement-SD Portion	2,173	3,500	20,748	14,000	42,000
6012 - Social Security and Medicare	3,047	3,708	12,832	14,833	44,500
6015 - Workers Compensation Ins	3,288	3,253	12,730	13,012	39,036
6016 - Unemployment Ins.	5	300	280	1,200	3,600

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Tulare Public Cemetery District Profit & Loss Budget Performance

October 2024

	Oct 24	Budget	Jul - Oct 24	YTD Budget	Annual Bud...
6017 • PTO Accrued Payout	1,313	1,250	5,250	5,000	15,000
6018 • Other	0	0	0	0	0
Total 6000 • Payroll and Employee Benefits	61,278	69,282	298,773	277,129	831,386
7003 • County Tax Admin Fees	0	483	0	1,933	5,800
7004 • Clothing and Personal Supplies					
70042 • PPE - Personal Protective Equip	173		737		
70043 • First Aid Supplies	62		590		
7004 • Clothing and Personal Supplies - Other	150	500	300	2,000	6,000
Total 7004 • Clothing and Personal Supplies	385	500	1,628	2,000	6,000
7005 • Telecommunications					
70051 • Internet	161		556		
70052 • Phone Lines	602		1,798		
70053 • Tablet	0		24		
7005 • Telecommunications - Other	525	958	1,999	3,833	11,500
Total 7005 • Telecommunications	1,287	958	4,377	3,833	11,500
7006 • Vaults and Liners	0	0	0	0	0
7008 • Freight/Delivery Fees	0	42	0	167	500
7009 • Household Supplies	0	42	533	167	500
7010 • Insurance					
70101 • General Liability Insurance	4,461		17,494		
70102 • Property Insurance	469		1,875		
70103 • Auto Insurance	0		8		
70104 • Mobile Equipment Insurance	0		2,592		
70105 • Crime/Bond Insurance	0		176		
70106 • Cyber Liability Contribution	0		673		
7010 • Insurance - Other	0	5,188	0	20,753	62,258
Total 7010 • Insurance	4,930	5,188	22,819	20,753	62,258
7011 • Concrete Base for Headstones	0	0	0	0	0
7025 • Mileage Reimbursement Expense	1,085	100	1,103	400	1,200
7030 • Maintenance and Repairs					
70200 • Repair & Main. - KERN Equipment	1,279		8,026		
70203 • Diesel KERN for Equipment	0		796		
70204 • Unleaded - KERN Fuel for Equip	366		1,842		
70205 • Unleaded - North Fuel Equip	0		199		
70206 • Repair & Main. -North Equipment	0		2,124		
70207 • Diesel NORTH for Equipment	0		331		
70209 • Sprinkler NORTH Repairs/Supply	0		108		
70210 • Tools -KERN Ground Maintenance	165		970		
70211 • Repair & Main.-KERN Location	0		13,544		
70213 • Fence Repairs NORTH J and Maint	0		329		
70215 • Tools - North Ground Maintenance	0		152		
70300 • Repair & Main. - Outside KERN	261		750		
70301 • Safety Supplies & Compliance	0		288		
70305 • Repair & Main. - Headstones/Con	0		0		

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Tulare Public Cemetery District Profit & Loss Budget Performance

October 2024

	Oct 24	Budget	Jul - Oct 24	YTD Budget	Annual Bud...
70307 • Repair & Maint.-Outside North	0		95		
70308 • Weed Control Spray for Grounds	1,799		6,676		
70309 • Sprinkler KERN Repairs/Supplies	7,238		18,767		
70310 • Grounds Tools for Maintenance	0		102		
70311 • Landscaping -flowers grass tree	0		2,233		
70400 • Repair & Main. - Building Kern	0		214		
70401 • Pest Control	853		1,203		
7030 • Maintenance and Repairs - Other	2,168	13,333	8,394	53,333	160,000
Total 7030 • Maintenance and Repairs	14,128	13,333	67,142	53,333	160,000
7036 • Office Supplies and Expense					
61000 • Copier/Equipment Lease	47		1,538		
61001 • Water / Breakroom Supplies	101		839		
62000 • Office Supplies	874		2,090		
63000 • Computer Repairs and Expense	824		824		
65000 • Software Programs/ Website	1,350		5,400		
7036 • Office Supplies and Expense - Other	1,946	3,750	3,461	15,000	45,000
Total 7036 • Office Supplies and Expense	5,142	3,750	14,152	15,000	45,000
7037 • Marketing	0	0	0	0	0
7039 • Miscellaneous	0	188	356	752	2,256
7040 • Bank Fees	60		195		
7043 • Professional Fees					
68100 • Accounting	2,175		5,771		
68201 • Employment - Background/Drug Sc	45		181		
68300 • Legal	1,342		8,094		
7043 • Professional Fees - Other	0	3,333	0	13,333	40,000
Total 7043 • Professional Fees	3,562	3,333	14,046	13,333	40,000
7045 • Security					
70451 • Alarm Service	270		399		
7406 • SECURITY NORTH	1,650		1,650		
7045 • Security - Other	86	1,250	8,795	5,000	15,000
Total 7045 • Security	2,006	1,250	10,845	5,000	15,000
7059 • Publications and Legal Notices					
70591 • Membership Dues	0		297		
7059 • Publications and Legal Notices - Other	0	417	0	1,667	5,000
Total 7059 • Publications and Legal Notices	0	417	297	1,667	5,000
7073 • Training / Education	0	417	1,574	1,667	5,000
7074 • Transportation and Travel	2,173	333	2,173	1,333	4,000

Tulare Public Cemetery District

Profit & Loss Budget Performance

October 2024

	Oct 24	Budget	Jul - Oct 24	YTD Budget	Annual Bud...
7081 - Utilities					
77100 - SCE KERN ELECTRIC	1,144		4,467		
77101 - SCE ELECTRIC NORTH	2,714		6,915		
77200 - SO Cal Gas	51		99		
77300 - Water, Sewer	3,664		18,178		
779001 - Waste Disposal North	341		1,364		
79000 - Waste Disposal Kern	408		2,403		
7081 - Utilities - Other	0	5,417	0	21,667	65,000
Total 7081 - Utilities	8,322	5,417	33,426	21,667	65,000
7090 - Vehicle Expense	0	8	0	33	100
7425 - Taxes	3,323	667	3,323	2,667	8,000
8001 - Graves Repurchase	6,000	1,667	18,228	6,667	20,000
8002 - Niches	0	0	0	0	0
8100 - Building and Improvements	4,977	0	4,977	0	0
8300 - Equipment	0	4,167	974	16,667	50,000
8302 - Grounds NORTH Equipment	0		375		
8301 - Grounds KERN Equipment	0		0		
8300 - Equipment - Other	0		0		
Total 8300 - Equipment	0	4,167	1,349	16,667	50,000
7432 - Appropriation for Contingencies	0	0	0	0	0
Total Expense	118,660	111,542	501,316	446,167	1,338,500
Net Ordinary Income	-44,603	-0	-193,499	-0	0
Other Income/Expense					
Other Income					
9100 - Endowment - 773					
9101 - Endowment Revenue -Current Serv	11,634	10,833	50,943	43,333	130,000
9102 - Interest Income - Endowment 773	0	7,417	18,431	29,667	89,000
Total 9100 - Endowment - 773	11,634	18,250	69,374	73,000	219,000
9200 - Fund for Future Expansion - 807					
9201 - Rent and Concessions - 807	0	1,667	0	6,667	20,000
9203 - Interest Income - 807	0	783	1,895	3,133	9,400
9204 - Current Services Admin (807)	0	0	0	0	0
Total 9200 - Fund for Future Expansion - 807	0	2,450	1,895	9,800	29,400
9300 - Unreserved Funds - 817					
9301 - Interest Income - 817	0	833	2,065	3,333	10,000
Total 9300 - Unreserved Funds - 817	0	833	2,065	3,333	10,000

Tulare Public Cemetery District

Profit & Loss Budget Performance

October 2024

	Oct 24	Budget	Jul - Oct 24	YTD Budget	Annual Bud...
9400 - Pre Need - 886					
5400.1P - Pre-Need Grave	3,630		20,130		
5400.3P - Open and Close	1,500		26,200		
5400.4P - Administration	993		2,193		
5400.5P - Vault Installation	263		4,426		
5400.6P - PreNeed Vault Sales	600		10,366		
5400.7P - PreNeed Endowment	393		2,958		
5400.8P - Payment Plan Contracts	119		1,205		
9401 - Interest Income - 886	0	833	1,818	3,333	10,000
9400 - Pre Need - 886 - Other	0	16,667	0	66,667	200,000
Total 9400 - Pre Need - 886	7,498	17,500	69,295	70,000	210,000
9900 - Other Income					
9901 - CD Interest	0	500	0	2,000	6,000
Total 9900 - Other Income	0	500	0	2,000	6,000
Total Other Income	19,132	39,533	142,629	158,133	474,400
Net Other Income	19,132	39,533	142,629	158,133	474,400
Net Income	-25,471	39,533	-50,870	158,133	474,400

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Tulare Public Cemetery District
Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 10/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						85,624.29
Cleared Transactions						
Checks and Payments - 58 items						
Bill Pmt -Check	09/21/2024	EFT	Waste Management/USA Waste	✓	-340.93	-340.93
Bill Pmt -Check	09/27/2024	4617	CAPC - Calif Assoc of Public Cemeter	✓	-796.00	-1,136.93
Bill Pmt -Check	09/30/2024	4620	Barnes Memorials	✓	-6,000.00	-7,136.93
Bill Pmt -Check	09/30/2024	EFT	CALPERS	✓	-3,494.22	-10,631.15
Check	10/01/2024	EFT	SoCalGas	✓	-25.67	-10,656.82
Bill Pmt -Check	10/02/2024	EFT	CALPERS	✓	-3,531.14	-14,187.96
Check	10/04/2024	EFT	Paychex of New York LLC	✓	-18,087.50	-32,275.46
Check	10/04/2024	4622	Employee ck	✓	-1,238.13	-33,513.59
Check	10/04/2024	4621	Employee ck	✓	-971.73	-34,485.32
Check	10/04/2024	EFT	Paychex of New York LLC	✓	-382.00	-34,867.32
Bill Pmt -Check	10/09/2024	4624	Ramos, Carlos	✓	-649.47	-35,516.79
Bill Pmt -Check	10/09/2024	4623	Lima, Michele	✓	-649.47	-36,166.26
Check	10/10/2024	4625	Employee	✓	-2,158.83	-38,325.09
Bill Pmt -Check	10/10/2024	EFT	Deluxe for Business	✓	-733.37	-39,058.46
Bill Pmt -Check	10/11/2024	4646	Amelia A Onsurez	✓	-10,000.00	-49,058.46
Bill Pmt -Check	10/11/2024	4635	Ewing Irrigation Products Inc.	✓	-6,081.12	-55,139.58
Bill Pmt -Check	10/11/2024	4626	Barnes Memorials	✓	-6,000.00	-61,139.58
Bill Pmt -Check	10/11/2024	4636	Health Benefits Unit	✓	-5,402.05	-66,541.63
Bill Pmt -Check	10/11/2024	4638	LABORMAX STAFFING	✓	-4,174.09	-70,715.72
Bill Pmt -Check	10/11/2024	4628	CAL Turf Equipment & Supply Inc.	✓	-3,277.73	-73,993.45
Bill Pmt -Check	10/11/2024	4634	Element Security Solutions, Inc.	✓	-2,035.00	-76,028.45
Bill Pmt -Check	10/11/2024	4633	Darlene Thelma Hansen	✓	-2,000.00	-78,028.45
Bill Pmt -Check	10/11/2024	4645	TULARE COUNTY ROLL-OFF	✓	-769.90	-78,798.35
Bill Pmt -Check	10/11/2024	4643	Roche Oil, Inc.	✓	-562.09	-79,360.44
Bill Pmt -Check	10/11/2024	4639	Leaf	✓	-459.31	-79,819.75
Bill Pmt -Check	10/11/2024	4641	Pinnacle Technology	✓	-447.79	-80,267.54
Bill Pmt -Check	10/11/2024	4630	California Office Liquidators	✓	-183.20	-80,450.74
Bill Pmt -Check	10/11/2024	4644	Southern Tire Mart	✓	-154.80	-80,605.54
Bill Pmt -Check	10/11/2024	4627	Battery Pro	✓	-115.66	-80,721.20
Bill Pmt -Check	10/11/2024	4642	Res Com Pest Control	✓	-100.00	-80,821.20
Bill Pmt -Check	10/11/2024	4640	Morris Levin & Son	✓	-86.51	-80,907.71
Bill Pmt -Check	10/13/2024	EFT	AT &T Internet	✓	-70.00	-80,977.71
Bill Pmt -Check	10/14/2024	4649	Christy Vault Co, Inc.	✓	-6,165.00	-87,142.71
Bill Pmt -Check	10/14/2024	4650	Health Benefits Unit	✓	-5,402.05	-92,544.76
Bill Pmt -Check	10/14/2024	4651	LABORMAX STAFFING	✓	-3,279.15	-95,823.91
Bill Pmt -Check	10/14/2024	4648	Home Depot Credit Services	✓	-1,538.49	-97,362.40
Bill Pmt -Check	10/14/2024	4647	Clara L Bernardo - Training	✓	-888.06	-98,250.46
Bill Pmt -Check	10/14/2024	4652	Pinnacle Technology	✓	-269.82	-98,520.28
Bill Pmt -Check	10/15/2024	4658	Ewing Irrigation Products Inc.	✓	-7,483.01	-106,003.29
Bill Pmt -Check	10/15/2024	4656	Tulare County Counsel	✓	-3,239.00	-109,242.29
Bill Pmt -Check	10/15/2024	4655	MERE SECURE INC	✓	-852.25	-110,094.54
Bill Pmt -Check	10/15/2024	4654	WorkEasy Software, LLC	✓	-826.63	-110,921.17
Bill Pmt -Check	10/15/2024	EFT	Bank Of The Seirra	✓	-15.00	-110,936.17
Check	10/18/2024	EFT	Paychex of New York LLC	✓	-17,207.08	-128,143.25
Check	10/18/2024	10898	Employee ck	✓	-1,243.28	-129,386.53
Check	10/18/2024	10897	Employee ck	✓	-986.22	-130,372.75
Check	10/18/2024	EFT	Paychex of New York LLC	✓	-264.00	-130,636.75
Bill Pmt -Check	10/21/2024	EFT	City of Tulare	✓	-4,992.45	-135,629.20
Bill Pmt -Check	10/21/2024	EFT	Southern California Edison	✓	-2,452.97	-138,082.17
Bill Pmt -Check	10/21/2024	EFT	AT & T Phone's	✓	-241.69	-138,323.86
Bill Pmt -Check	10/22/2024	4659	Clara L Bernardo Training	✓	-1,071.82	-139,395.68

**Tulare Public Cemetery District
Reconciliation Detail**

10150 - Bank of The Sierra - CHK ACCT, Period Ending 10/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	10/23/2024	EFT	Office Depot	√	-483.11	-139,878.79
Bill Pmt -Check	10/25/2024	EFT	AT&T #55968788463356	√	-434.14	-140,312.93
Bill Pmt -Check	10/25/2024	EFT	Waste Management/USA Waste	√	-340.93	-140,653.86
Bill Pmt -Check	10/28/2024	EFT	AT & T Phone's	√	-258.72	-140,912.58
Bill Pmt -Check	10/29/2024	EFT	SoCalGas	√	-25.42	-140,938.00
Bill Pmt -Check	10/31/2024	EFT	Positive Pay - Bank of Sierra	√	-45.00	-140,983.00
Bill Pmt -Check	10/31/2024	EFT	Paychex of New York LLC	√	-29.16	-141,012.16
Total Checks and Payments					-141,012.16	-141,012.16
Deposits and Credits - 17 Items						
Check	09/27/2024	4618	VOID	√	0.00	0.00
Deposit	10/03/2024			√	23,500.00	23,500.00
Bill Pmt -Check	10/11/2024	4637	Home Depot Credit Services	√	0.00	23,500.00
Bill Pmt -Check	10/11/2024	4632	Christy Vault Co, Inc.	√	0.00	23,500.00
Deposit	10/11/2024			√	3,587.25	27,087.25
Deposit	10/11/2024			√	4,549.09	31,636.34
Deposit	10/11/2024			√	4,959.41	36,595.75
Deposit	10/11/2024			√	8,175.36	44,771.11
Deposit	10/11/2024			√	8,655.18	53,426.29
Deposit	10/11/2024			√	9,083.27	62,509.56
Deposit	10/18/2024			√	1,344.30	63,853.86
Deposit	10/18/2024			√	1,762.59	65,616.45
Deposit	10/18/2024			√	6,314.04	71,930.49
Deposit	10/18/2024			√	26,779.15	98,709.64
Deposit	10/24/2024			√	800.00	99,509.64
Deposit	10/24/2024			√	10,804.10	110,313.74
Deposit	10/24/2024			√	12,368.87	122,682.61
Total Deposits and Credits					122,682.61	122,682.61
Total Cleared Transactions					-18,329.55	-18,329.55
Cleared Balance					-18,329.55	67,294.74
Uncleared Transactions						
Checks and Payments - 12 items						
Bill Pmt -Check	05/17/2024	4444	PLOTBOX INC		-1,350.00	-1,350.00
Bill Pmt -Check	05/29/2024	EFT	County of Tulare		-143.32	-1,493.32
Bill Pmt -Check	08/09/2024	4555	Cintas First Aid Safety		-206.74	-1,700.06
Bill Pmt -Check	08/30/2024	4581	Home Depot Credit Services		-992.78	-2,692.84
Bill Pmt -Check	09/27/2024	4619	PLOTBOX INC		-778.00	-3,470.84
Bill Pmt -Check	10/11/2024	4629	California Business Machines		-298.58	-3,769.42
Check	10/15/2024	4657	Mary Jane Orozco/Gilbert Orozco		-1,031.12	-4,800.54
Bill Pmt -Check	10/15/2024	4653	Scott & Dorothy Williams		-800.00	-5,600.54
Bill Pmt -Check	10/28/2024	4661	Larry Edwin Paxton		-2,000.00	-7,600.54
Bill Pmt -Check	10/31/2024	EFT	California Department of Tax and Fee Adm		-3,323.00	-10,923.54
Bill Pmt -Check	10/31/2024	4662	Kelly Kujowa		-1,428.00	-12,351.54
Bill Pmt -Check	10/31/2024	EFT	Leaf		-906.34	-13,257.88
Total Checks and Payments					-13,257.88	-13,257.88
Total Uncleared Transactions					-13,257.88	-13,257.88
Register Balance as of 10/31/2024					-31,587.43	54,036.86

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11/25/24

**Tulare Public Cemetery District
Reconciliation Detail**

10500 - Cash in Treasury (772), Period Ending 10/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						306,632.25
Cleared Transactions						
Checks and Payments - 14 items						
Invoice	09/25/2024	pvq15062	TULARE COUNTY PVQ	√	-23,500.00	-23,500.00
Invoice	10/02/2024	pvq15064	TULARE COUNTY PVQ	√	-9,083.27	-32,583.27
Invoice	10/02/2024	pvq15067	TULARE COUNTY PVQ	√	-8,655.18	-41,238.45
Invoice	10/02/2024	pvq15063	TULARE COUNTY PVQ	√	-8,175.36	-49,413.81
Invoice	10/02/2024	pvq15065	TULARE COUNTY PVQ	√	-4,959.41	-54,373.22
Invoice	10/02/2024	pvq15068	TULARE COUNTY PVQ	√	-4,549.09	-58,922.31
Invoice	10/02/2024	pvq15066	TULARE COUNTY PVQ	√	-3,587.25	-62,509.56
Invoice	10/09/2024	pvq15069	TULARE COUNTY PVQ	√	-26,779.15	-89,288.71
Invoice	10/09/2024	pvq15072	TULARE COUNTY PVQ	√	-6,314.04	-95,602.75
Invoice	10/09/2024	pvq15070	TULARE COUNTY PVQ	√	-1,762.59	-97,365.34
Invoice	10/09/2024	pvq15071	TULARE COUNTY PVQ	√	-1,344.30	-98,709.64
Invoice	10/15/2024	pvq15074	TULARE COUNTY PVQ	√	-12,368.87	-111,078.51
Invoice	10/15/2024	pvq15075	TULARE COUNTY PVQ	√	-10,804.10	-121,882.61
Invoice	10/15/2024	pvq15073	TULARE COUNTY PVQ	√	-800.00	-122,682.61
Total Checks and Payments					-122,682.61	-122,682.61
Deposits and Credits - 6 items						
Transfer	10/07/2024			√	50.00	50.00
Transfer	10/07/2024			√	2,230.00	2,280.00
Transfer	10/07/2024			√	13,032.63	15,312.63
Transfer	10/16/2024			√	9,327.40	24,640.03
Transfer	10/22/2024			√	17,311.45	41,951.48
Transfer	10/24/2024			√	1,579.70	43,531.18
Total Deposits and Credits					43,531.18	43,531.18
Total Cleared Transactions					-79,151.43	-79,151.43
Cleared Balance					-79,151.43	227,480.82
Uncleared Transactions						
Checks and Payments - 7 items						
Invoice	10/23/2024	pvq15076	TULARE COUNTY PVQ		-23,500.00	-23,500.00
Invoice	10/30/2024	pvq15078	TULARE COUNTY PVQ		-6,756.42	-30,256.42
Invoice	10/30/2024	pvq15079	TULARE COUNTY PVQ		-6,622.41	-36,878.83
Invoice	10/30/2024	pvq15080	TULARE COUNTY PVQ		-2,633.11	-39,511.94
Invoice	10/30/2024	pvq15077	TULARE COUNTY PVQ		-2,000.00	-41,511.94
Invoice	10/30/2024	pvq15081	TULARE COUNTY PVQ		-1,898.54	-43,410.48
Invoice	10/30/2024	pvq15082	TULARE COUNTY PVQ		-1,353.92	-44,764.40
Total Checks and Payments					-44,764.40	-44,764.40
Total Uncleared Transactions					-44,764.40	-44,764.40
Register Balance as of 10/31/2024					-123,915.83	182,716.42

11:31 PM
11/23/24

Tulare Public Cemetery District
Reconciliation Detail

10600 - Endowment - Reserved (773), Period Ending 10/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						2,116,413.66
Cleared Transactions						
Deposits and Credits - 5 items						
Transfer	10/07/2024			√	344.00	344.00
Transfer	10/07/2024			√	3,558.00	3,902.00
Transfer	10/16/2024			√	1,593.00	5,495.00
Transfer	10/22/2024			√	2,123.00	7,618.00
Transfer	10/24/2024			√	600.00	8,218.00
Total Deposits and Credits					8,218.00	8,218.00
Total Cleared Transactions					8,218.00	8,218.00
Cleared Balance					8,218.00	2,124,631.66
Register Balance as of 10/31/2024					8,218.00	2,124,631.66
Ending Balance					8,218.00	2,124,631.66

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10:55 PM
11/23/24

Tulare Public Cemetery District

Reconciliation Detail

10700 - Cash in Expansion Account (807), Period Ending 10/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						215,418.17
Cleared Balance						215,418.17
Register Balance as of 10/31/2024						215,418.17
Ending Balance						215,418.17

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11:45 AM
11/24/24

Tulare Public Cemetery District
Reconciliation Detail

10900 · Endowment - Unreserved (817), Period Ending 10/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						234,718.16
Cleared Balance						234,718.16
Register Balance as of 10/31/2024						234,718.16
Ending Balance						234,718.16

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11:48 PM
11/23/24

Tulare Public Cemetery District

Reconciliation Detail

10950 - Pre-Need Payment Plan (886), Period Ending 10/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						177,459.19
Cleared Transactions						
Deposits and Credits - 5 items						
Transfer	10/07/2024			√	77.91	77.91
Transfer	10/07/2024			√	552.14	630.05
Transfer	10/15/2024			√	65.00	695.05
Transfer	10/16/2024			√	3,539.05	4,234.10
Transfer	10/22/2024			√	1,879.46	6,113.56
Total Deposits and Credits					6,113.56	6,113.56
Total Cleared Transactions					6,113.56	6,113.56
Cleared Balance					6,113.56	183,572.75
Register Balance as of 10/31/2024					6,113.56	183,572.75
Ending Balance					6,113.56	183,572.75

THE BOARD OF TRUSTEES OF THE TULARE PUBLIC CEMETERY DISTRICT

RESOLUTION 2024/2025 – 2

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 January 1, 2025 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.)



7. Clerk of the Board

The Clerk of the Board shall be the District Manager or other appointee selected by the Board. He or she shall attend each regular meeting of the Board and shall maintain a record of all proceedings thereof as required by law. If the Clerk of the Board cannot attend a meeting, the Chairperson or the District Manager shall make arrangements to have someone in attendance to properly record the Board's proceedings.

It shall be the duty of the Clerk of the Board to attest all District resolutions. The Clerk of the Board shall also keep a record of Board agendas and Board action synopses. The Clerk is responsible for signing all legal documents and affixing the District seal as required. The Clerk is responsible for the publication of legal notices, appropriate action and certification and filing of documents, e.g., budgets, audits, resolutions, and other legal documents. The Clerk is responsible for receiving and answering all official Board correspondence, after appropriate consideration is given to the correspondence by the Board acting collectively.

C. MEETINGS

1. Regular Meetings

The regular meetings of the Board of Trustees shall normally be held on the fourth Thursday of each month, and shall normally commence at the hour of ~~1:00 P.M.~~ 5:30 P.M. at the District office. Notwithstanding the foregoing, the date, location and starting time of the meeting may be adjusted by order of the Chairperson to accommodate expected business or lack of a quorum, or for other sufficient reasons.

2. Special Meetings

Special meetings may be called at any time by the Chairperson, or by a majority of the Trustees, by delivering personally or by mail, written notice of such meeting to each Trustee and by posting a notice and agenda of the meeting at least 24 hours before the time of such meeting. The call and notice shall specify the time and place of the special meeting and the business to be transacted. No other business shall be considered.

3. Emergency Meetings

Emergency meetings may be called without compliance with the 24-hour notice requirement in the case of any emergency situation involving matters upon which prompt action is necessary as set forth in Government Code section 54956.5.

**AMENDMENT NUMBER 1
TO AGRICULTURAL LEASE AGREEMENT**

This Amendment Number 1 to Agricultural Lease Agreement (this "**Amendment**") is made and entered into by and between the Tulare Public Cemetery District (the "**District**") and Stanley and Denise Creelman, a married couple (the "**Tenant**"). District and Tenant are sometimes individually referred to as "**Party**" and collectively as "**Parties**." The "**Effective Date**" shall be the date that this Amendment is executed by the last Party to do so.

Recitals

- A. **Original Agreement.** The Parties have entered into an agreement entitled "Agricultural Lease Agreement" dated July 1, 2020 ("**Original Agreement**"), which is incorporated herein by reference as if fully set forth herein, for the purpose of District leasing specific District owned lands to Tenant as described therein.
- B. **Amendment Purpose.** District and Tenant wish to amend the Original Agreement to alter the start date of the term to adjust and account for the growing and harvesting season. The purpose of the Amendment is to adjust the start date such that the lease term does not end while crops are still in the ground. Further, the purpose is to extend the rights granted therein for a second 4-year period.

Amendment

Now therefore, the Parties hereby modify the Original Agreement as follows:

1. **Definitions.** All capitalized terms used in this Amendment not defined in this Amendment shall have the same meaning as set forth in the Original Agreement if defined in the Original Agreement.
2. **Option to Renew.** Pursuant to Section 2 of the Original Agreement, the Tenant has officially requested to extend and renew the Initial Lease Term of the Original Agreement for an additional term. The Original Agreement allows for three terms, one original term and two additional optional terms. Each term is a 4-year term. This Amendment recognizes the completion of the first 4-year term and approves Tenants request for the second 4-year term subject to the terms of this Amendment.
3. **New Effective Date.** The effective date of the Original Agreement, and thus the start of the first 4-year term, is July 1, 2020. However, a start date of July 1 and end date of June 30 does not account for agricultural growing and harvesting seasons. Thus, the start date for the second 4-year term shall commence on **January 1, 2025**.
4. **Rent Increase.** Pursuant to Section 4 of the Original Agreement, upon the Tenant exercising an option to extend and renew the Original Agreement and approval by the District, the rent shall be increased by Twenty-five Dollars (\$25.00) per acre per year, beginning on January 1, 2025, which shall be the following for the currently leased 46.2 acres:

January 1, 2025 – December 31, 2025: **\$14,155.00 / Year**
January 1, 2026 – December 31, 2026: **\$15,310.00 / Year**
January 1, 2027 – December 31, 2027: **\$16,465.00 / Year**
January 1, 2028 – December 31, 2028: **\$17,620.00 / Year**

5. Continuing Effect of Agreement. All provisions of the Original Agreement otherwise remain in full force and effect and are reaffirmed. From and after the date of this Amendment, whenever the term "Agreement" appears in the Original Agreement, it shall mean the Original Agreement as amended by this Amendment.
6. Adequate Consideration. The Parties hereto irrevocably stipulate and agree that they have each received adequate and independent consideration for the performance of the obligations they have undertaken pursuant to this Amendment.
7. Severability. If any portion of this Amendment is declared invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions shall continue in full force and effect.

TULARE PUBLIC CEMETERY DISTRICT
Approved By:

Stephen Presant
Board of Trustees, President

Date

STANLEY AND DENISE CREELMAN
Approved By:

Stanley Creelman

Denise Creelman

Date