

# Tulare Public Cemetery District

*This is an Endowment Care Interment*

## REGULAR BOARD MEETING AGENDA



*Chairman- Carlos Ramos  
Vice Chairman- James Pennington  
Secretary- Alberto Aguilar  
Trustees- Xavier Avila and Stephen Present*

**Tulare Public Cemetery – Conference Room  
900 E. Kern Avenue – Tulare, CA**

**Thursday, October 26, 2023  
1:00 p.m. – Board Meeting**

***Public Information about Meetings:***

Attend meetings in person or access the meeting live via Facebook <https://www.facebook.com/profile.php?id=100076699464485>

Documents related to items on the agenda are accessible on District's website at [www.tularecemetery.net](http://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- Ground Supervisor report
  - 8.2- Approve Minutes for Regular Board Meeting September 28, 2023
  - 8.3- Approve Minutes for Special Board Meeting October 5, 2023
  - 8.4- Approval of July 2023 Financials
  - 8.5- Approval of August 2023 Financials
  - 8.6- Interment & Pre-Need count for July, August and September
  - 8.7- Audit Committee
    - 8.7a-Review Audit Committee Meeting Reports
    - 8.7b- Audit Committee Charter
  - 8.8- Pre-need Payment Plan transfer of funds
  - 8.9- Andy Hinojosa CPA MBA Contract current and new 2024
  - 8.10- Review health benefits increase and/or plan changes

- 8.11- Review salary schedule
- 8.12- Review farm lease
- 8.13- Tabled Items: O
  - 8.13a. Out of District Policy
  - 8.13b. CD Funds
  - 8.13c. Equipment maintenance log book
  - 8.13d. RFP Sidewalk Repairs
- 8.14- Verification meeting
- 8.15- Accounting discussion on funds and financials
- 8.16- Tree of Remembrance 2023/ Dia De Los Muetros 2024
- 8.17-CAPC Education Seminar Report

**9. DISTRICT MANAGER’S REPORT**

**10. FUTURE AGENDA ITEMS REQUEST**

- a. Future Meetings (NOV, DEC)

**11. CLOSED SESSION ITEMS:**

**11.1-District Manager’s Review**

**11.2 Conference on current litigation pursuant to Government Coded 54956.9 (d)(1)**

Demp v. Tulare Public Cemetery District, et al. TCSC Case No. VCU301693

**12. ADJOURNMENT**

***OPEN SESSION AGENDA ITEMS  
NOTICE TO THE PUBLIC***

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

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

**RULES OF DECORUM**

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

## **ADDRESSING THE CEMETERY BOARD**

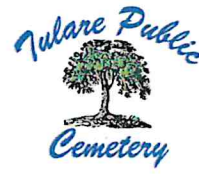
- No person shall address the Trustees without first being recognized by the Chair.
- Each person shall confine his or her remarks to the agenda item.
- Each person shall limit his or her remarks for business items or oral communications to three minutes, with a total of 15 minutes allotted for the Public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

## **TRUSTEE CONDUCT**

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



**Tulare Public Cemetery District  
Regular Board Meeting Minutes  
Thursday, September 28, 2023**



**A REGULAR BOARD MEETING OF TULARE PUBLIC CEMETERY DISTRICT WAS HELD ON THURSDAY, SEPTEMBER 28, 2023, AT 1:00 PM IN THE CONFERENCE ROOM, LOCATED AT 900 E. KERN AVENUE, TULARE, CA.**

**BOARD MEMBERS PRESENT:** Chairman Carlos Ramos, Vice Chairman James Pennington and Secretary Alberto Aguilar

**BOARD MEMBERS ABSENT:** Trustees Xavier Avila and Stephen Present

**STAFF PRESENT:** District Manager Clara Bernardo, Ground Supervisor David Faria and Legal Counsel Thomas Degn

**1. CALL TO ORDER:**

The Regular Board Meeting was called to order at 1:02 pm by Chairman Carols Ramos

**2. ROLL CALL:**

Carlos Ramos, James Pennington, and Alberto Aguilar

**3. PLEDGE OF ALLEGIANCE:**

Chairman Carlos Ramos led the Pledge of Allegiance

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

**5. RECONGNITION OF VISITORS:**

Six public members in attendance

**6. PUBLIC COMMENTS:**

Four public comments

**7. TRUSTEE COMMENTS:**

Three trustees made comments

**8.OPEN SESSION- AUDIT REPORTS, ITEMS OF INTEREST & GENERAL BUSINESS:**

*(All items are subject for discussion and possible action by the Board.)*

**8.1- Ground Supervisor report:**

David reported that we have been short staffed with some crew members being sick or taking vacation time off. Chairman Ramos asked David to keep track of hours worked.

Trustee Xavier Avila attended meeting at 1:21 pm

**8.2- Approve Minutes for Regular Board meeting of August 24, 2023:**

Aguilar motion, Avila seconds to approve minutes with corrects. Vote (4-0) Motion passes

**8.3- Approve Minutes for Special Board Meeting August 31, 2023:**

Aguilar motion, Avila seconds to approve minutes Vote (4-0) Motion passes

**8.4-Interment & Pre-Need Count for July & August 2023:**

Item Skipped





**Tulare Public Cemetery District  
Regular Board Meeting Minutes  
Thursday, September 28, 2023**



**8.5-Proposals for sidewalk repair on Sonora Exit and R Street (Inyo Exit):**

Ramos removed himself from meeting due to relationship with one vendor.

Board reviewed and discussed the three bids submitted, and due to irregularities, no agreement was made on selection of a bid. The board recommended Request For Proposal(RFP) for the work to be done. Acting Chairman Pennington stated there was no action taken when Ramos returned to the meeting.

**8.6-Equipment Maintenance Logbook:**

Tabled Item

**8.7-Bank of Sierra CD Check:**

Ramos gave brief update on Bank of the Sierra CD. Alberto motioned and Pennington seconds to transfer the Bank of Sierra CD Check back to the county, and put money back into fund 772. Vote (3-0-1) Avila abstained motion passes.

**8.8-Out of District Policy:**

After discussion and deliberation this item was tabled.

**9.- FUTURE AGENDA ITEMS REQUEST:**

- A) Alberto- Audit Committee Charter
- B) Xavier- Verification Meeting
- C) Alberto- Outsourcing Financials

**10- DISTRICT MANGER'S REPORT:**

Nothing to report

**11- CLOSED SESSION:**

**11.1-District Manager's Review**

**11.2-Conference with Legal Counsel-Significant Exposure to Litigation**

**Significant Exposure to Litigation (Government Code § Section 54956.9(b) (Two Matters)**

At 2:27 pm - Board moved to closed session

At 4:42 pm - Board had nothing to report

**ADJOURNMENT OF SPECIAL BOARD MEETING:**

Chairperson Ramos adjourned the meeting at 4:42 pm

Respectfully Submitted,

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Board Secretary



**Tulare Public Cemetery District  
Special Board Meeting Minutes  
Thursday, October 5, 2023**



**A SPECIAL BOARD MEETING WAS HELD ON THURSDAY, OCTOBER 5, 2023, AT 1:00 PM, IN THE CONFERENCE ROOM LOCATED AT 900 E. KERN AVENUE, TULARE, CA.**

**BOARD MEMBERS PRESENT:** Chairman Carlos Ramos, Vice Chairman James Pennington, Secretary Alberto Aguilar, Trustees Xavier Avila

**BOARD MEMBERS ABSENT:** Trustee Stephen Present.

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

**1. CALL TO ORDER:**

The Special Board Meeting was called to order at 1:00 pm by Chairman Carols Ramos

**2. ROLL CALL:**

Carlos Ramos, James Pennington, Alberto Aguilar, Xavier Avila

**3. PLEDGE OF ALLEGIANCE:**

Chairman Carlos Ramos led the Pledge of Allegiance

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

**5. RECONGNITION OF VISITORS:**

Four visitors

**6. PUBLIC COMMENTS:**

Three public Comments

**7. TRUSTEE COMMENTS:**

Three trustee comments

**8. OPEN SESSION ITEMS: None**

*(All items are subject for discussion and possible action by the Board)*

**9. CLOSED SESSION ITEMS:**

**9.1-** "Closed session pursuant to Government Code § 54956.9(d)(1)  
Harvey Demp v. Tulare Public Cemetery District, et al., TCSC Case No. VCU301693"

**9.2-** Closed session Pursuant to Government Code 54957(b)  
"...to consider the appointment, employment, evaluation of performance. Discipline, or dismissal of a public employee or to hear complaints or chares brought against the employee by another person or employee unless the employee requests a public session."



**Tulare Public Cemetery District  
Special Board Meeting Minutes  
Thursday, October 5, 2023**



9.3- Discussion of how to present District Manager's review findings.

At 1:15pm Chairman Ramos moved to close session

At 2:22 pm returned from close session and reconvened to open session at 2:25 pm

9.1- nothing to report

9.2- A unanimous decision was made to retain an investigator to research employee irregularities within the District. The District will first seek an investigator from County. If not available an outside firm will be retained.

9.3- Nothing to report

**10. ADJOURNMENT:**

Chairman, Carlos Ramos adjourned meeting at 2:26 pm

Respectfully Submitted,

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Board Secretary

Tulare Public Cemetery District  
**Balance Sheet**  
 As of July 31, 2023

	<u>Jul 31, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10100 · Petty Cash	500.00
10150 · Bank of The Sierra - CHK ACCT	29,771.98
10500 · Cash in Treasury (772)	169,781.53
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,537,769.99
<b>Total 10600 · Endowment - Reserved (773)</b>	<u>1,853,787.91</u>
10700 · Cash in Expansion Account (807)	177,664.50
10900 · Endowment - Unreserved (817)	261,532.87
10950 · Pre-Need Payment Plan (886)	105,993.95
10970 · CD - Bank of Sierra 1584	101,169.21
<b>Total Checking/Savings</b>	<u>2,700,201.95</u>
<b>Accounts Receivable</b>	
11010 · Receivable - Pre-Need Pmt Plan	89,253.64
<b>Total Accounts Receivable</b>	<u>89,253.64</u>
<b>Other Current Assets</b>	
11300 · Prepaid Expense	
11320 · Prepaid Workers Compensation	29,263.67
11330 · Prepaid Liability Insurance	34,131.17
11340 · Prepaid Property Insurance	3,308.25
<b>Total 11300 · Prepaid Expense</b>	<u>66,703.09</u>
12001 · Undeposited Funds	8,359.12
12101 · Inventory Asset	14,323.03
<b>Total Other Current Assets</b>	<u>89,385.24</u>
<b>Total Current Assets</b>	<u>2,878,840.83</u>
<b>TOTAL ASSETS</b>	<u><u>2,878,840.83</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	28,398.42
<b>Total Accounts Payable</b>	<u>28,398.42</u>



Tulare Public Cemetery District  
**Balance Sheet**  
As of July 31, 2023

	<u>Jul 31, 23</u>
<b>Other Current Liabilities</b>	
25600 · PTO Accruals	1,312.50
25500 · Sales Tax Payable	1,026.00
	<hr/>
<b>Total Other Current Liabilities</b>	2,338.50
	<hr/>
<b>Total Current Liabilities</b>	30,736.92
	<hr/>
<b>Total Liabilities</b>	30,736.92
	<hr/>
<b>Equity</b>	
30000 · Fund Balance	2,798,990.20
Net Income	49,113.71
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<b>Total Equity</b>	2,848,103.91
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,878,840.83</b>
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Tulare Public Cemetery District  
Reconciliation Detail

10150 · Bank of The Sierra - CHK ACCT, Period Ending 07/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						21,599.45
Cleared Transactions						
Checks and Payments - 60 items						
Bill Pmt -Check	06/05/2023	3947	Johnson Controls Fire Protection LP	√	-267.73	-267.73
Bill Pmt -Check	06/13/2023	3976	PLOTBOX	√	-1,350.00	-1,617.73
Check	06/16/2023	10580	employee check	√	-41.92	-1,659.65
Bill Pmt -Check	06/22/2023	3980	LABORMAX STAFFING	√	-1,093.05	-2,752.70
Check	07/03/2023	EFT	Paychex of New York LLC	√	-308.00	-3,060.70
Bill Pmt -Check	07/06/2023	3982	CAL Turf Equipment & Supply Inc.	√	-4,883.59	-7,944.29
Bill Pmt -Check	07/06/2023	3993	Reed Shaffer	√	-4,206.95	-12,151.24
Bill Pmt -Check	07/06/2023	3996	Shelby Fidler	√	-2,243.00	-14,394.24
Bill Pmt -Check	07/06/2023	3983	Christy Vault Co, Inc.	√	-1,484.00	-15,878.24
Bill Pmt -Check	07/06/2023	3991	PLOTBOX	√	-1,350.00	-17,228.24
Bill Pmt -Check	07/06/2023	3995	Roche Oil, Inc.	√	-980.09	-18,208.33
Bill Pmt -Check	07/06/2023	3997	Tulare County Counsel	√	-960.41	-19,168.74
Bill Pmt -Check	07/06/2023	3984	Ewing Irrigation Products Inc.	√	-919.65	-20,088.39
Bill Pmt -Check	07/06/2023	3990	Office Depot	√	-790.69	-20,879.08
Bill Pmt -Check	07/06/2023	3989	Morris Levin & Son	√	-460.40	-21,339.48
Bill Pmt -Check	07/06/2023	3986	Kawah Lift. Inc	√	-359.10	-21,698.58
Bill Pmt -Check	07/06/2023	3988	Lowe's	√	-346.04	-22,044.62
Bill Pmt -Check	07/06/2023	3987	Leaf	√	-210.36	-22,254.98
Bill Pmt -Check	07/06/2023	3994	Res Com Pest Control	√	-100.00	-22,354.98
Bill Pmt -Check	07/06/2023	3985	Home Depot Cedit Services	√	-83.17	-22,438.15
Bill Pmt -Check	07/06/2023	3981	AGUILAR, ALBERTO	√	-25.00	-22,463.15
Bill Pmt -Check	07/06/2023	3992	Ramos, Carlos	√	-25.00	-22,488.15
Bill Pmt -Check	07/12/2023	EFT	CALPERS	√	-2,603.23	-25,091.38
Bill Pmt -Check	07/12/2023	EFT	CALPERS	√	-503.00	-25,594.38
Bill Pmt -Check	07/14/2023	4002	Golden State Risk Management Authority	√	-75,129.00	-100,723.38
Check	07/14/2023	EFT	Paychex of New York LLC	√	-13,075.79	-113,799.17
Check	07/14/2023	EFT	Paychex of New York LLC	√	-4,259.60	-118,058.77
Bill Pmt -Check	07/14/2023	4010	Employ America -Social Voc Services	√	-3,035.00	-121,093.77
Bill Pmt -Check	07/14/2023	4009	Element Security Solutions, Inc.	√	-2,092.75	-123,186.52
Bill Pmt -Check	07/14/2023	4015	Reed Shaffer	√	-1,486.73	-124,673.25
Check	07/14/2023	EFT	Paychex of New York LLC	√	-1,317.80	-125,991.05
Bill Pmt -Check	07/14/2023	4003	Andy Hinojosa III CPA	√	-1,275.00	-127,266.05
Check	07/14/2023	3999	employee check	√	-816.09	-128,082.14
Bill Pmt -Check	07/14/2023	4006	California Business Machines	√	-542.59	-128,624.73
Bill Pmt -Check	07/14/2023	4012	Home Depot Cedit Services	√	-518.56	-129,143.29
Bill Pmt -Check	07/14/2023	4005	CAL Turf Equipment & Supply Inc.	√	-476.74	-129,620.03
Check	07/14/2023	4000	employee check	√	-412.36	-130,032.39
Bill Pmt -Check	07/14/2023	4008	Cintas First Aid Safety	√	-381.59	-130,413.98
Check	07/14/2023	EFT	Paychex of New York LLC	√	-323.00	-130,736.98
Bill Pmt -Check	07/14/2023	4019	Waste Management/USA Waste	√	-318.28	-131,055.26
Bill Pmt -Check	07/14/2023	4013	Kimball Midwest	√	-303.75	-131,359.01
Check	07/14/2023	EFT	Paychex of New York LLC	√	-261.60	-131,620.61
Bill Pmt -Check	07/14/2023	4017	Universal Background Screening, Inc	√	-256.30	-131,876.91
Bill Pmt -Check	07/14/2023	4014	MERE SECURE INC	√	-135.00	-132,011.91
Check	07/14/2023		Paychex of New York LLC	√	-123.69	-132,135.60
Bill Pmt -Check	07/14/2023	EFT	AT & T Internet	√	-70.00	-132,205.60
Bill Pmt -Check	07/14/2023	4004	AT & T Mobility	√	-51.84	-132,257.44
Bill Pmt -Check	07/14/2023	4020	Res Com Pest Control	√	-50.00	-132,307.44
Bill Pmt -Check	07/14/2023	4007	CARQUEST AUTO PARTS - CP PHELP	√	-28.12	-132,335.56
Check	07/18/2023	EFT	ATT	√	-166.50	-132,502.06
Bill Pmt -Check	07/19/2023	EFT	Southern California Edison	√	-2,322.20	-134,824.26
Check	07/19/2023	EFT	Paychex of New York LLC	√	-319.60	-135,143.86
Bill Pmt -Check	07/20/2023	EFT	City of Tulare	√	-3,693.41	-138,837.27
Check	07/26/2023	EFT	ATT	√	-225.95	-139,063.22
Bill Pmt -Check	07/27/2023	EFT	AT & T Phone's	√	-256.73	-139,319.95

**Tulare Public Cemetery District  
Reconciliation Detail**

10150 - Bank of The Sierra - CHK ACCT, Period Ending 07/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Check	07/28/2023	EFT	Paychex of New York LLC	√	-14,932.69	-154,252.64
Check	07/28/2023	EFT	Paychex of New York LLC	√	-5,010.07	-159,262.71
Bill Pmt -Check	07/28/2023	EFT	California Department of Tax and Fee Adn	√	-3,572.00	-162,834.71
Check	07/28/2023	EFT	Paychex of New York LLC	√	-123.69	-162,958.40
Bill Pmt -Check	07/31/2023	EFT	Positive Pay - Bank of Sierra	√	-45.00	-163,003.40
Total Checks and Payments					-163,003.40	-163,003.40
<b>Deposits and Credits - 42 items</b>						
Deposit	07/06/2023			√	3,109.10	3,109.10
Deposit	07/06/2023			√	5,181.35	8,290.45
Deposit	07/14/2023			√	1,649.69	9,940.14
Deposit	07/14/2023			√	8,936.18	18,876.32
Deposit	07/14/2023			√	9,859.94	28,736.26
Deposit	07/14/2023			√	48,016.22	76,752.48
Deposit	07/14/2023			√	56,027.23	132,779.71
Deposit	07/17/2023	EFT	Paychex of New York LLC	√	660.03	133,439.74
Deposit	07/20/2023			√	3,433.56	136,873.30
Deposit	07/20/2023			√	3,969.32	140,842.62
Deposit	07/27/2023			√	782.38	141,625.00
Deposit	07/27/2023			√	39,768.50	181,393.50
Total Deposits and Credits					181,393.50	181,393.50
Total Cleared Transactions					18,390.10	18,390.10
Cleared Balance					18,390.10	39,989.55
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 27 items</b>						
Check	06/16/2023	10575	<i>Employee Check</i>		-47.01	-47.01
Check	06/30/2023	3998	Natasha Garcia		-54.13	-101.14
Bill Pmt -Check	07/14/2023	4016	TULARE COUNTY ROLL-OFF		-1,798.35	-1,899.49
Bill Pmt -Check	07/14/2023	4011	Giotto's Alarm Tech, INC.		-138.25	-2,037.74
Bill Pmt -Check	07/14/2023	4018	Valley Industrial Medical Group		-90.00	-2,127.74
Bill Pmt -Check	07/25/2023	4021	LABORMAX STAFFING		-4,187.73	-6,315.47
Bill Pmt -Check	07/25/2023	EFT	AT & T Phone's		-225.95	-6,541.42
Bill Pmt -Check	07/31/2023	4047	Barnes Memorials		-6,800.00	-13,341.42
Bill Pmt -Check	07/31/2023	4029	Health Benefits Unit		-6,733.50	-20,074.92
Bill Pmt -Check	07/31/2023	4048	Barnes Memorials		-3,600.00	-23,674.92
Bill Pmt -Check	07/31/2023	4024	Christy Vault Co, Inc.		-2,415.00	-26,089.92
Bill Pmt -Check	07/31/2023	4027	Element Security Solutions, Inc.		-2,103.75	-28,193.67
Bill Pmt -Check	07/31/2023	4030	LABORMAX STAFFING		-1,967.49	-30,161.16
Bill Pmt -Check	07/31/2023	4026	Crowne Vault		-1,810.20	-31,971.36
Bill Pmt -Check	07/31/2023	4037	PriorityWest		-1,250.00	-33,221.36
Bill Pmt -Check	07/31/2023	4032	Linder Equip CO.		-1,246.29	-34,467.65
Bill Pmt -Check	07/31/2023	4040	TULARE COUNTY ROLL-OFF		-1,225.80	-35,693.45
Bill Pmt -Check	07/31/2023	4038	Reed Shaffer		-1,037.40	-36,730.85
Bill Pmt -Check	07/31/2023	4039	Roche Oil, Inc.		-717.72	-37,448.57
Bill Pmt -Check	07/31/2023	4025	Cintas First Aid Safety		-608.89	-38,057.46
Bill Pmt -Check	07/31/2023	4023	CAL Turf Equipment & Supply Inc.		-462.25	-38,519.71
Bill Pmt -Check	07/31/2023	4035	Office Depot		-451.35	-38,971.06
Bill Pmt -Check	07/31/2023	4028	Ewing Irrigation Products Inc.		-338.01	-39,309.07
Bill Pmt -Check	07/31/2023	4033	Lowe's		-275.73	-39,584.80
Bill Pmt -Check	07/31/2023	4034	Morris Levin & Son		-256.93	-39,841.73
Bill Pmt -Check	07/31/2023	4031	Leaf		-210.36	-40,052.09
Bill Pmt -Check	07/31/2023	4036	Pinnacle Technology		-165.48	-40,217.57
Total Checks and Payments					-40,217.57	-40,217.57
<b>Deposits and Credits - 1 item</b>						
Deposit	07/31/2023				30,000.00	30,000.00
Total Deposits and Credits					30,000.00	30,000.00
Total Uncleared Transactions					-10,217.57	-10,217.57
Register Balance as of 07/31/2023					8,172.53	29,771.98

**Tulare Public Cemetery District  
Reconciliation Detail**

10500 · Cash in Treasury (772), Period Ending 07/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						<b>279,814.63</b>
<b>Cleared Transactions</b>						
<b>Checks and Payments - 13 items</b>						
Invoice	06/29/2023	14881	TULARE COUNTY PVQ	√	-5,181.35	-5,181.35
Invoice	06/29/2023	14882	TULARE COUNTY PVQ	√	-3,109.10	-8,290.45
Invoice	07/06/2023	14884	TULARE COUNTY PVQ	√	-48,016.22	-56,306.67
Invoice	07/06/2023	14883	TULARE COUNTY PVQ	√	-31,924.00	-88,230.67
Invoice	07/06/2023	14883	TULARE COUNTY PVQ	√	-21,000.00	-109,230.67
Invoice	07/06/2023	14885	TULARE COUNTY PVQ	√	-9,859.94	-119,090.61
Invoice	07/06/2023	14886	TULARE COUNTY PVQ	√	-8,936.18	-128,026.79
Invoice	07/06/2023	14883	TULARE COUNTY PVQ	√	-3,103.23	-131,130.02
Invoice	07/06/2023	14887	TULARE COUNTY PVQ	√	-1,649.69	-132,779.71
Invoice	07/13/2023	14889-1	TULARE COUNTY PVQ	√	-3,969.32	-136,749.03
Invoice	07/13/2023	14888	TULARE COUNTY PVQ	√	-3,433.56	-140,182.59
Invoice	07/20/2023	14889	TULARE COUNTY PVQ	√	-39,768.50	-179,951.09
Invoice	07/20/2023	14890	TULARE COUNTY PVQ	√	-782.38	-180,733.47
<b>Total Checks and Payments</b>					<b>-180,733.47</b>	<b>-180,733.47</b>
<b>Deposits and Credits - 12 items</b>						
Transfer	07/03/2023			√	450.00	450.00
Transfer	07/03/2023			√	18,390.24	18,840.24
Transfer	07/10/2023			√	1,450.00	20,290.24
Transfer	07/10/2023			√	15,962.50	36,252.74
Transfer	07/17/2023			√	150.00	36,402.74
Transfer	07/17/2023			√	35,939.09	72,341.83
Transfer	07/18/2023			√	3,862.50	76,204.33
Transfer	07/24/2023			√	1,450.00	77,654.33
Transfer	07/24/2023			√	3,662.50	81,316.83
Transfer	07/24/2023			√	8,896.50	90,213.33
Transfer	07/31/2023			√	1,300.00	91,513.33
Transfer	07/31/2023			√	9,187.04	100,700.37
<b>Total Deposits and Credits</b>					<b>100,700.37</b>	<b>100,700.37</b>
<b>Total Cleared Transactions</b>					<b>-80,033.10</b>	<b>-80,033.10</b>
<b>Cleared Balance</b>					<b>-80,033.10</b>	<b>199,781.53</b>
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 1 item</b>						
Invoice	07/27/2023	14892	TULARE COUNTY PVQ		-30,000.00	-30,000.00
<b>Total Checks and Payments</b>					<b>-30,000.00</b>	<b>-30,000.00</b>
<b>Total Uncleared Transactions</b>					<b>-30,000.00</b>	<b>-30,000.00</b>
<b>Register Balance as of 07/31/2023</b>					<b>-110,033.10</b>	<b>169,781.53</b>

Tulare Public Cemetery District  
Reconciliation Detail

10600 · Endowment - Reserved (773), Period Ending 07/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						<b>1,843,013.91</b>
<b>Cleared Transactions</b>						
<b>Deposits and Credits - 11 items</b>						
Transfer	07/03/2023			√	783.00	783.00
Transfer	07/03/2023			√	1,374.00	2,157.00
Transfer	07/10/2023			√	981.00	3,138.00
Transfer	07/17/2023			√	195.00	3,333.00
Transfer	07/17/2023			√	2,725.00	6,058.00
Transfer	07/18/2023			√	393.00	6,451.00
Transfer	07/24/2023			√	393.00	6,844.00
Transfer	07/24/2023			√	1,179.00	8,023.00
Transfer	07/24/2023			√	1,179.00	9,202.00
Transfer	07/31/2023			√	786.00	9,988.00
Transfer	07/31/2023			√	786.00	10,774.00
<b>Total Deposits and Credits</b>					<b>10,774.00</b>	<b>10,774.00</b>
<b>Total Cleared Transactions</b>					<b>10,774.00</b>	<b>10,774.00</b>
<b>Cleared Balance</b>					<b>10,774.00</b>	<b>1,853,787.91</b>
<b>Register Balance as of 07/31/2023</b>					<b>10,774.00</b>	<b>1,853,787.91</b>
<b>Ending Balance</b>					<b>10,774.00</b>	<b>1,853,787.91</b>



Tulare Public Cemetery District  
Reconciliation Detail

10700 - Cash in Expansion Account (807), Period Ending 07/31/2023

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							172,564.50
Cleared Transactions							
Deposits and Credits - 12 items							
	Transfer	07/03/2023			√	450.00	450.00
	Transfer	07/03/2023			√	750.00	1,200.00
	Transfer	07/10/2023			√	150.00	1,350.00
	Transfer	07/10/2023			√	450.00	1,800.00
	Transfer	07/17/2023			√	150.00	1,950.00
	Transfer	07/17/2023			√	1,350.00	3,300.00
	Transfer	07/18/2023			√	150.00	3,450.00
	Transfer	07/24/2023			√	150.00	3,600.00
	Transfer	07/24/2023			√	450.00	4,050.00
	Transfer	07/24/2023			√	450.00	4,500.00
	Transfer	07/31/2023			√	300.00	4,800.00
	Transfer	07/31/2023			√	300.00	5,100.00
Total Deposits and Credits						5,100.00	5,100.00
Total Cleared Transactions						5,100.00	5,100.00
Cleared Balance						5,100.00	177,664.50
Register Balance as of 07/31/2023						5,100.00	177,664.50
Ending Balance						5,100.00	177,664.50

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Tulare Public Cemetery District  
**Reconciliation Detail**

10900 - Endowment - Unreserved (817), Period Ending 07/31/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							261,532.87
Cleared Balance							261,532.87
Register Balance as of 07/31/2023							261,532.87
Ending Balance							<u>261,532.87</u>

Tulare Public Cemetery District  
**Reconciliation Detail**

10950 · Pre-Need Payment Plan (886), Period Ending 07/31/2023

Type	Date	Num	Name	Cir	Amount	Balance
<b>Beginning Balance</b>						<b>72,637.55</b>
<b>Cleared Transactions</b>						
<b>Deposits and Credits - 14 items</b>						
Transfer	07/03/2023			√	156.06	156.06
Transfer	07/03/2023			√	3,795.00	3,951.06
Transfer	07/10/2023			√	405.96	4,357.02
Transfer	07/10/2023			√	2,889.05	7,246.07
Transfer	07/10/2023			√	5,292.00	12,538.07
Transfer	07/17/2023			√	775.36	13,313.43
Transfer	07/17/2023			√	866.00	14,179.43
Transfer	07/21/2023			√	500.00	14,679.43
Transfer	07/24/2023			√	2,421.43	17,100.86
Transfer	07/24/2023			√	9,152.00	26,252.86
Transfer	07/27/2023			√	495.71	26,748.57
Transfer	07/31/2023			√	323.18	27,071.75
Transfer	07/31/2023			√	1,858.65	28,930.40
Transfer	07/31/2023			√	4,426.00	33,356.40
<b>Total Deposits and Credits</b>					<b>33,356.40</b>	<b>33,356.40</b>
<b>Total Cleared Transactions</b>					<b>33,356.40</b>	<b>33,356.40</b>
<b>Cleared Balance</b>					<b>33,356.40</b>	<b>105,993.95</b>
<b>Register Balance as of 07/31/2023</b>					<b>33,356.40</b>	<b>105,993.95</b>
<b>Ending Balance</b>					<b>33,356.40</b>	<b>105,993.95</b>

## Tulare Public Cemetery District Profit & Loss Budget Performance

July 2023

Ordinary Income/Expense	July 23		July 23		YTD Budget	Annual Budget
	Actual	Budget	Actual	Budget		
Income						
3999 - Total Beginning Cash Available	0	29,167	0	29,167	29,167	350,000
4000 - County Taxes						
4001 - Current Secured	0	0	0	0	0	0
4006 - Current Unsecured	0	0	0	0	0	0
4008 - Prior Secured	0	0	0	0	0	0
4009 - Prior Unsecured	0	0	0	0	0	0
4030 - Suppl Current Secured	0	0	0	0	0	0
4033 - Suppl Prior Secured	0	0	0	0	0	0
4060 - Residual Distributions	0	0	0	0	0	0
4069 - PT Facilities	0	0	0	0	0	0
5000 - Aid-Other Governmental Agencies	0	0	0	0	0	0
5050 - Homeowners Property Tax Relief	0	0	0	0	0	0
4000 - County Taxes - Other	0	18,750	0	18,750	18,750	225,000
<b>Total 4000 - County Taxes</b>	<b>0</b>	<b>18,750</b>	<b>0</b>	<b>18,750</b>	<b>18,750</b>	<b>225,000</b>
4801 - Interest Income - 772	0	587	0	587	587	7,000
4801.1 - Transfer from Funds	0	5,000	0	5,000	5,000	60,000
5400 - Charges for Current Services						
5400.1 - Grave	45,000		45,000			
5400.2 - Niche	4,890		4,890			
5400.3 - Open and Close	32,800		32,800			
5400.4 - Administration	5,700		5,700			
5400.5 - Vault Installation	6,047		6,047			
5400.6 - Out of District Fee	747		747			
5400.8 - Payment Plan Contract Fees	1,156		1,156			
5400.10 - Saturday Service Fee	1,600		1,600			
5400.11 - Add On Packages	225		225			
5400 - Charges for Current Services - Other	0	66,667	0	66,667	66,667	800,000
<b>Total 5400 - Charges for Current Services</b>	<b>98,165</b>	<b>66,667</b>	<b>98,165</b>	<b>66,667</b>	<b>66,667</b>	<b>800,000</b>
5450 - Concrete Base Sales	3,600	6,667	3,600	6,667	6,667	80,000
5460 - Vault Sales	18,168	14,584	18,168	14,584	14,584	175,000
5805 - Misc. Revenue	300	2,084	300	2,084	2,084	25,000
5833 - Grant Revenue	0	0	0	0	0	0
5834 - Restitution	0	50	0	50	50	600
5835 - Other Revenue	0	208	0	208	208	2,500
<b>Total Income</b>	<b>120,233</b>	<b>143,763</b>	<b>120,233</b>	<b>143,763</b>	<b>143,763</b>	<b>1,725,100</b>

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## Tulare Public Cemetery District Profit & Loss Budget Performance

July 2023

	Jul 23	Budget	Jul 23	YTD Budget	Annual Budget
<b>Cost of Goods Sold</b>					
5900 · Concrete Base for Headstones	3,600	6,667	3,600	6,667	80,000
5901 · Vault Costs	5,976	5,833	5,976	5,833	70,000
5905 · Vase Costs	0	0	0	0	0
5908 · Emblem for Urn Costs	0	0	0	0	0
5915 · Miscellaneous Service Supplies	0	83	0	83	1,000
<b>Total COGS</b>	9,576	12,583	9,576	12,583	151,000
<b>Gross Profit</b>	110,657	131,180	110,657	131,180	1,574,100
<b>Expense</b>					
<b>6000 · Payroll and Employee Benefits</b>					
6001 · Regular Payroll	29,476	45,917	29,476	45,917	551,000
6002 · Overtime	2,173	1,667	2,173	1,667	20,000
6004 · Health Insurance Benefits	6,652	9,000	6,652	9,000	108,000
6005 · Extra Help	9,190	2,417	9,190	2,417	29,000
6008 · Directors Fees	400	250	400	250	3,000
6011 · Retirement-SD Portion	3,858	3,667	3,858	3,667	44,000
6012 · Social Security and Medicare	2,570	3,667	2,570	3,667	44,000
6015 · Workers Compensation Ins	2,660	2,667	2,660	2,667	32,000
6016 · Unemployment Ins.	276	292	276	292	3,500
6017 · PTO Accrued Payout	1,313	1,313	1,313	1,313	15,750
6018 · Other	0	167	0	167	2,000
6000 · Payroll and Employee Benefits - Other	0	0	0	0	0
<b>Total 6000 · Payroll and Employee Benefits</b>	58,569	71,021	58,569	71,021	852,250
<b>7003 · County Tax Admin Fees</b>					
70031 · Finance Charges / Fees	0	500	0	500	6,000
7003 · County Tax Admin Fees - Other	0	0	0	0	0
<b>Total 7003 · County Tax Admin Fees</b>	0	500	0	500	6,000
<b>7004 · Clothing and Personal Supplies</b>					
70042 · PPE - Personal Protective Equip	32	500	32	500	6,000
70043 · First Aid Supplies	515	0	515	0	0
7004 · Clothing and Personal Supplies - Other	0	0	0	0	0
<b>Total 7004 · Clothing and Personal Supplies</b>	547	500	547	500	6,000
<b>7005 · Telecommunications</b>					
70051 · Internet	198	625	198	625	7,500
70052 · Phone Lines	580	0	580	0	0
70053 · Tablet	52	0	52	0	0
7005 · Telecommunications - Other	167	0	167	0	0
<b>Total 7005 · Telecommunications</b>	997	625	997	625	7,500

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## Tulare Public Cemetery District Profit & Loss Budget Performance

July 2023

	Jul 23	Budget	Jul 23	YTD Budget	Annual Budget
7006 · Vaults and Liners	0	0	0	0	0
7008 · Freight/Delivery Fees	0	83	0	83	1,000
7009 · Household Supplies	174	208	174	208	2,500
7010 · Insurance					
70101 · General Liability Insurance	3,103		3,103		
70102 · Property Insurance	301		301		
70103 · Auto Insurance	5		5		
70104 · Mobile Equipment Insurance	1,777		1,777		
70105 · Crime/Bond Insurance	195		195		
70106 · Cyber Liability Contribution	385		385		
7010 · Insurance - Other	0		0		
<b>Total 7010 · Insurance</b>	<b>5,766</b>	<b>3,600</b>	<b>5,766</b>	<b>3,600</b>	<b>43,205</b>
7011 · Concrete Base for Headstones	0	0	0	0	0
7025 · Mileage Reimbursement Expense	0	83	0	83	1,000
7030 · Maintenance and Repairs					
70200 · Repair & Maint. - KERN Equipment	462		462		
70201 · Equipment & Supplies for Servic	4,339		4,339		
70203 · Diesel KERN for Equipment	449		449		
70204 · Unleaded - KERN Fuel for Equip	268		268		
70206 · Repair & Maint. -North Equipment	1,391		1,391		
70210 · Tools -KERN Ground Maintenance	154		154		
70300 · Repair & Maint. - Outside KERN	318		318		
70307 · Repair & Maint. -Outside North	43		43		
70308 · Weed Control Spray for Grounds	298		298		
70309 · Sprinkler KERN Repairs/Supplies	306		306		
70311 · Landscaping -flowers, trees, ba	999		999		
70401 · Pest Control	50		50		
7030 · Maintenance and Repairs - Other	362		362		
<b>Total 7030 · Maintenance and Repairs</b>	<b>9,440</b>	<b>13,750</b>	<b>9,440</b>	<b>13,750</b>	<b>165,000</b>
7036 · Office Supplies and Expense					
61000 · Copier/Equipment Lease	210		210		
61001 · Water / Breakroom Supplies	410		410		
62000 · Office Supplies	994		994		
63000 · Computer Repairs and Expense	135		135		
65000 · Software Programs/Website	83		83		
66100 · Plotbox Software Project	1,350		1,350		
7036 · Office Supplies and Expense - Other	0		0		
<b>Total 7036 · Office Supplies and Expense</b>	<b>3,182</b>	<b>3,792</b>	<b>3,182</b>	<b>3,792</b>	<b>45,500</b>
7037 · Marketing	0	417	0	417	5,000
7039 · Miscellaneous	45	208	45	208	2,500

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## Tulare Public Cemetery District Profit & Loss Budget Performance

July 2023

	Jul 23	Budget	Jul 23	YTD Budget	Annual Budget
<b>7043 · Professional Fees</b>					
68100 · Accounting	1,013		1,013		
68201 · Employment - Background/Drug Sc	45		45		
68300 · Legal	1,408		1,408		
7043 · Professional Fees - Other	0	3,875	0	3,875	46,500
<b>Total 7043 · Professional Fees</b>	2,466	3,875	2,466	3,875	46,500
<b>7045 · Security</b>					
7406 · SECURITY NORTH	2,104		2,104		
7045 · Security - Other	0	1,833	0	1,833	22,000
<b>Total 7045 · Security</b>	2,104	1,833	2,104	1,833	22,000
<b>7059 · Publications and Legal Notices</b>					
7073 · Training / Education	0	417	0	417	5,000
7074 · Transportation and Travel	0	417	0	417	5,000
<b>7081 · Utilities</b>					
77300 · Water, Sewer	3,033		3,033		
779001 · Waste Disposal North	425		425		
79000 · Waste Disposal Kern	727		727		
7081 · Utilities - Other	0	6,250	0	6,250	75,000
<b>Total 7081 · Utilities</b>	4,184	6,250	4,184	6,250	75,000
<b>7090 · Vehicle Expense</b>					
7425 · Taxes	0	8	0	8	100
<b>8000 · Land</b>					
8001 · Graves Repurchase	0	250	0	250	3,000
8002 · Niches	6,000	0	6,000	0	0
8100 · Building and Improvements	0	1,667	0	1,667	20,000
8300 · Equipment	0	4,167	0	4,167	50,000
7432 · Appropriation for Contingencies	0	4,167	0	4,167	50,000
<b>Total Expense</b>	93,473	8,837	93,473	8,837	106,045
<b>Net Ordinary Income</b>	17,184	131,175	17,184	131,175	1,574,100
<b>Other Income/Expense</b>					
9100 · Endowment - 773					
9101 · Endowment Revenue -Current Serv	12,251	8,333	12,251	8,333	100,000
9102 · Interest Income - Endowment 773	0	3,750	0	3,750	45,000
<b>Total 9100 · Endowment - 773</b>	12,251	12,083	12,251	12,083	145,000

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Tulare Public Cemetery District  
Profit & Loss Budget Performance

July 2023

	Jul 23	Budget	Jul 23	YTD Budget	Annual Budget
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	13,000	1,083	13,000	1,083	13,000
9203 · Interest Income - 807	0	167	0	167	2,000
9204 · Current Services Admin (807)	6,679	2,000	6,679	2,000	24,000
Total 9200 · Fund for Future Expansion - 807	19,679	3,250	19,679	3,250	39,000
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	292	0	292	3,500
Total 9300 · Unreserved Funds - 817	0	292	0	292	3,500
9400 · Pre Need - 886					
9401 · Interest Income - 886	0	150	0	150	1,800
Total 9400 · Pre Need - 886	0	150	0	150	1,800
9900 · Other Income					
9901 · CD Interest	0	292	0	292	3,500
Total 9900 · Other Income	0	292	0	292	3,500
Total Other Income	31,930	16,067	31,930	16,067	192,800
Net Other Income	31,930	16,067	31,930	16,067	192,800
Net Income	49,114	16,072	49,114	16,072	192,800

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Tulare Public Cemetery District  
Balance Sheet  
As of August 31, 2023

	<u>Aug 31, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
00 · Clearing Acct.	32,175.50
10100 · Petty Cash	500.00
10150 · Bank of The Sierra - CHK ACCT	18,887.19
10500 · Cash in Treasury (772)	117,351.75
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,544,928.99
	<hr/>
<b>Total 10600 · Endowment - Reserved (773)</b>	1,860,946.91
10700 · Cash in Expansion Account (807)	182,764.50
10900 · Endowment - Unreserved (817)	261,532.87
10950 · Pre-Need Payment Plan (886)	124,671.58
10970 · CD - Bank of Sierra 1584	101,169.21
	<hr/>
<b>Total Checking/Savings</b>	2,699,999.51
<b>Accounts Receivable</b>	
11001 · Accounts Receivable - PVQ (772)	58,223.69
11010 · Receivable - Pre-Need Pmt Plan	114,350.98
	<hr/>
<b>Total Accounts Receivable</b>	172,574.67
<b>Other Current Assets</b>	
11300 · Prepaid Expense	
11320 · Prepaid Workers Compensation	26,603.34
11330 · Prepaid Liability Insurance	31,028.34
11340 · Prepaid Property Insurance	3,007.50
	<hr/>
<b>Total 11300 · Prepaid Expense</b>	60,639.18
12001 · Undeposited Funds	2,669.45
12101 · Inventory Asset	15,184.80
	<hr/>
<b>Total Other Current Assets</b>	78,493.43
	<hr/>
<b>Total Current Assets</b>	2,951,067.61
	<hr/>
<b>TOTAL ASSETS</b>	<b>2,951,067.61</b>
	<hr/> <hr/>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
20000 · Accounts Payable	61,952.12
	<hr/>
<b>Total Accounts Payable</b>	61,952.12

Tulare Public Cemetery District  
**Balance Sheet**  
As of August 31, 2023

	<u>Aug 31, 23</u>
Other Current Liabilities	
25600 · PTO Accruals	2,625.00
25500 · Sales Tax Payable	<u>2,216.24</u>
Total Other Current Liabilities	<u>4,841.24</u>
Total Current Liabilities	<u>66,793.36</u>
Total Liabilities	66,793.36
Equity	
30000 · Fund Balance	2,798,990.20
Net Income	<u>85,284.05</u>
Total Equity	<u>2,884,274.25</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>2,951,067.61</u></u></b>



# Tulare Public Cemetery District Profit & Loss Budget Performance

August 2023

Ordinary Income/Expense	Aug 23	Budget	Jul - Aug 23	YTD Budget	Annual Budget
Income					
3999 · Total Beginning Cash Available	0	29,167	0	58,333	350,000
4000 · County Taxes					
4001 · Current Secured	0	0	0	0	0
4006 · Current Unsecured	0	0	0	0	0
4008 · Prior Secured	0	0	0	0	0
4009 · Prior Unsecured	0	0	0	0	0
4030 · Suppl Current Secured	0	0	0	0	0
4033 · Suppl Prior Secured	0	0	0	0	0
4060 · Residual Distributions	0	0	0	0	0
4069 · PT Facilities	0	0	0	0	0
5000 · Aid-Other Governmental Agencies	0	0	0	0	0
5050 · Homeowners Property Tax Relief	0	0	0	0	0
4000 · County Taxes - Other	0	18,750	0	37,500	225,000
<b>Total 4000 · County Taxes</b>	<b>0</b>	<b>18,750</b>	<b>0</b>	<b>37,500</b>	<b>225,000</b>
4801 · Interest Income - 772	0	583	0	1,170	7,000
4801.1 · Transfer from Funds	0	5,000	0	10,000	60,000
5400 · Charges for Current Services					
5400.1 · Grave	31,630		76,630		
5400.2 · Niche	1,958		6,848		
5400.3 · Open and Close	40,720		73,520		
5400.4 · Administration	7,650		13,350		
5400.5 · Vault Installation	7,730		13,777		
5400.6 · Out of District Fee	1,686		2,433		
5400.8 · Payment Plan Contract Fees	1,266		2,421		
5400.9 · Disinterment	-2,300		-2,300		
5400.10 · Saturday Service Fee	3,200		4,800		
5400.11 · Add On Packages	70		295		
5400 · Charges for Current Services - Other	0	66,667	0	133,333	800,000
<b>Total 5400 · Charges for Current Services</b>	<b>93,609</b>	<b>66,667</b>	<b>191,774</b>	<b>133,333</b>	<b>800,000</b>
5450 · Concrete Base Sales	4,700	6,667	8,300	13,333	80,000
5460 · Vault Sales	21,485	14,584	39,653	29,168	175,000
5470 · Vase Sales	40		40		
5805 · Misc. Revenue	200	2,084	500	4,168	25,000
5833 · Grant Revenue	0	0	0	0	0
5834 · Restitution	0	50	0	100	600
5835 · Other Revenue	0	208	0	417	2,500
<b>Total Income</b>	<b>120,034</b>	<b>143,759</b>	<b>240,267</b>	<b>287,523</b>	<b>1,725,100</b>

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# Tulare Public Cemetery District Profit & Loss Budget Performance

August 2023

	Aug 23	Budget	Jul - Aug 23	YTD Budget	Annual Budget
<b>Cost of Goods Sold</b>					
5900 • Concrete Base for Headstones	4,800	6,667	8,400	13,333	80,000
5901 • Vault Costs	6,723	5,833	12,699	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	16	83	16	167	1,000
<b>Total COGS</b>	<b>11,539</b>	<b>12,583</b>	<b>21,116</b>	<b>25,167</b>	<b>151,000</b>
<b>Gross Profit</b>	<b>108,495</b>	<b>131,176</b>	<b>219,152</b>	<b>262,356</b>	<b>1,574,100</b>
<b>Expense</b>					
<b>6000 • Payroll and Employee Benefits</b>					
6001 • Regular Payroll	36,418	45,917	65,894	91,833	551,000
6002 • Overtime	741	1,667	2,914	3,333	20,000
6004 • Health Insurance Benefits	6,652	9,000	13,305	18,000	108,000
6005 • Extra Help	0	2,417	9,190	4,833	29,000
6008 • Directors Fees	150	250	550	500	3,000
6011 • Retirement-SD Portion	3,051	3,667	6,908	7,333	44,000
6012 • Social Security and Medicare	2,836	3,667	5,407	7,333	44,000
6015 • Workers Compensation Ins	2,660	2,667	5,321	5,333	32,000
6016 • Unemployment Ins.	213	292	489	583	3,500
6017 • PTO Accrued Payout	1,313	1,313	2,625	2,625	15,750
6018 • Other	0	167	0	333	2,000
6000 • Payroll and Employee Benefits - Other	0	0	0	0	0
<b>Total 6000 • Payroll and Employee Benefits</b>	<b>54,035</b>	<b>71,021</b>	<b>112,603</b>	<b>142,042</b>	<b>852,250</b>
<b>7003 • County Tax Admin Fees</b>					
70031 • Finance Charges / Fees	0	500	0	1,000	6,000
7003 • County Tax Admin Fees - Other	0	0	0	0	0
<b>Total 7003 • County Tax Admin Fees</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>1,000</b>	<b>6,000</b>
<b>7005 • Telecommunications</b>					
70051 • Internet	134	268	268	268	7,500
70052 • Phone Lines	422	840	840	840	7,500
70053 • Tablet	52	104	104	104	7,500
7005 • Telecommunications - Other	166	625	333	1,250	7,500
<b>Total 7005 • Telecommunications</b>	<b>774</b>	<b>625</b>	<b>1,545</b>	<b>1,250</b>	<b>7,500</b>
<b>7006 • Vaults and Liners</b>					
7008 • Freight/Delivery Fees	292	0	292	0	0
7009 • Household Supplies	0	83	0	167	1,000
7009 • Household Supplies	0	208	174	417	2,500

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# Tulare Public Cemetery District Profit & Loss Budget Performance

August 2023

	Aug 23	Budget	Jul - Aug 23	YTD Budget	Annual Budget
7010 • Insurance					
70101 • General Liability Insurance	3,103		6,206		
70102 • Property Insurance	301		602		
70103 • Auto Insurance	0		5		
70104 • Mobile Equipment Insurance	0		1,777		
70105 • Crime/Bond Insurance	0		195		
70106 • Cyber Liability Contribution	0		385		
7010 • Insurance - Other	0	3,600	0	7,201	43,205
<b>Total 7010 • Insurance</b>	<b>3,404</b>	<b>3,600</b>	<b>9,169</b>	<b>7,201</b>	<b>43,205</b>
7011 • Concrete Base for Headstones	0	0	0	0	0
7025 • Mileage Reimbursement Expense	0	83	0	167	1,000
7030 • Maintenance and Repairs					
70200 • Repair & Main. - KERN Equipment	452		914		
70201 • Equipment & Supplies for Servic	0		4,339		
70203 • Diesel KERN for Equipment	445		894		
70204 • Unleaded - KERN Fuel for Equip	104		372		
70205 • Unleaded - North Fuel Equip	255		255		
70206 • Repair & Main. -North Equipment	191		1,582		
70209 • Sprinkler NORTH Repairs/Supply	67		67		
70210 • Tools -KERN Ground Maintenance	0		154		
70211 • Repair & Main.-KERN Location	244		244		
70213 • Fence Repairs NORTH J and Maint	435		435		
70215 • Tools - North Ground Maintenanc	231		231		
70300 • Repair & Main. - Outside KERN	119		437		
70302 • Cleaning Supplies	103		103		
70305 • Repair & Main. - Headstones/Con	2,350		2,350		
70307 • Repair & Maint.-Outside North	76		119		
70308 • Weed Control Spray for Grounds	199		497		
70309 • Sprinkler KERN Repairs/Supplies	1,647		1,953		
70311 • Landscaping -flowers, trees, ba	6,600		7,599		
70401 • Pest Control	100		150		
70402 • Repair & Main. North Building	511		511		
7030 • Maintenance and Repairs - Other	21	13,750	383	27,500	165,000
<b>Total 7030 • Maintenance and Repairs</b>	<b>14,151</b>	<b>13,750</b>	<b>23,590</b>	<b>27,500</b>	<b>165,000</b>
7036 • Office Supplies and Expense					
61000 • Copier/Equipment Lease	210		421		
61001 • Water / Breakroom Supplies	802		1,212		
62000 • Office Supplies	1,265		2,259		
63000 • Computer Repairs and Expense	0		135		
65000 • Software Programs/ Website	1,455		1,538		
66100 • Plotbox Software Project	1,350		2,700		
7036 • Office Supplies and Expense - Other	0	3,792	0	7,583	45,500
<b>Total 7036 • Office Supplies and Expense</b>	<b>5,082</b>	<b>3,792</b>	<b>8,264</b>	<b>7,583</b>	<b>45,500</b>

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# Tulare Public Cemetery District Profit & Loss Budget Performance

August 2023

	Aug 23	Budget	Jul - Aug 23	YTD Budget	Annual Budget
7037 • Marketing	0	417	0	333	5,000
7039 • Miscellaneous	0	208	45	417	2,500
7040 • Bank Fees	45		45		
7043 • Professional Fees					
68100 • Accounting	1,972		2,985		
68201 • Employment - Background/Drug Sc	0		45		
68300 • Legal	1,277		2,685		
7043 • Professional Fees - Other	0	3,875	0	7,750	46,500
<b>Total 7043 • Professional Fees</b>	<b>3,249</b>	<b>3,875</b>	<b>5,715</b>	<b>7,750</b>	<b>46,500</b>
7045 • Security					
7406 • SECURITY NORTH	2,052		4,155		
7045 • Security - Other	0	1,833	0	3,667	22,000
<b>Total 7045 • Security</b>	<b>2,052</b>	<b>1,833</b>	<b>4,155</b>	<b>3,667</b>	<b>22,000</b>
7059 • Publications and Legal Notices	0	417	0	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	1,642		1,642		
77101 • SCE ELECTRIC NORTH	3,303		3,303		
77300 • Water, Sewer	3,337		6,370		
779001 • Waste Disposal North	996		1,421		
79000 • Waste Disposal Kern	408		1,135		
7081 • Utilities - Other	0	6,250	0	12,500	75,000
<b>Total 7081 • Utilities</b>	<b>9,688</b>	<b>6,250</b>	<b>13,872</b>	<b>12,500</b>	<b>75,000</b>
7090 • Vehicle Expense	0	8	0	17	100
7425 • Taxes	0	250	0	500	3,000
8000 • Land	0	0	0	0	0
8001 • Graves Repurchase	0	1,667	6,000	3,333	20,000
8002 • Niches	0	4,167	0	8,333	50,000
8100 • Building and Improvements	0	4,167	0	8,333	50,000
8300 • Equipment	0	4,167	0	8,333	50,000
7432 • Appropriation for Contingencies	0	8,837	0	17,674	106,045
<b>Total Expense</b>	<b>93,080</b>	<b>131,175</b>	<b>186,327</b>	<b>262,350</b>	<b>1,574,100</b>
Net Ordinary Income	15,415	1	32,825	6	0

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Tulare Public Cemetery District  
 Profit & Loss Budget Performance

August 2023

	Aug 23	Budget	Jul - Aug 23	YTD Budget	Annual Budget
Other Income/Expense					
Other Income					
9100 • Endowment - 773					
9101 • Endowment Revenue -Current Serv	12,879	8,333	25,130	16,667	100,000
9102 • Interest Income - Endowment 773	0	3,750	0	7,500	45,000
<b>Total 9100 • Endowment - 773</b>	<b>12,879</b>	<b>12,083</b>	<b>25,130</b>	<b>24,167</b>	<b>145,000</b>
9200 • Fund for Future Expansion - 807					
9201 • Rent and Concessions - 807	0	1,083	13,000	2,167	13,000
9203 • Interest Income - 807	0	167	0	333	2,000
9204 • Current Services Admin (807)	7,650	2,000	14,329	4,000	24,000
<b>Total 9200 • Fund for Future Expansion - 807</b>	<b>7,650</b>	<b>3,250</b>	<b>27,329</b>	<b>6,500</b>	<b>39,000</b>
9300 • Unreserved Funds - 817					
9301 • Interest Income - 817	0	292	0	583	3,500
<b>Total 9300 • Unreserved Funds - 817</b>	<b>0</b>	<b>292</b>	<b>0</b>	<b>583</b>	<b>3,500</b>
9400 • Pre Need - 886					
9401 • Interest Income - 886	0	150	0	300	1,800
<b>Total 9400 • Pre Need - 886</b>	<b>0</b>	<b>150</b>	<b>0</b>	<b>300</b>	<b>1,800</b>
9900 • Other Income					
9901 • CD Interest	0	292	0	583	3,500
<b>Total 9900 • Other Income</b>	<b>0</b>	<b>292</b>	<b>0</b>	<b>583</b>	<b>3,500</b>
<b>Total Other Income</b>	<b>20,529</b>	<b>16,067</b>	<b>52,459</b>	<b>32,133</b>	<b>192,800</b>
<b>Net Other Income</b>	<b>20,529</b>	<b>16,067</b>	<b>52,459</b>	<b>32,133</b>	<b>192,800</b>
<b>Net Income</b>	<b>35,944</b>	<b>16,068</b>	<b>85,284</b>	<b>32,139</b>	<b>192,800</b>

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Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						39,989.55
Cleared Transactions						
Checks and Payments - 54 items						
Check	06/16/2023	10575	Employeecheck	√	-47.01	-47.01
Check	06/30/2023	3998	Natasha Garcia	√	-54.13	-101.14
Bill Pmt -Check	07/14/2023	4016	TULARE COUNTY ROLL-OFF	√	-1,798.35	-1,899.49
Bill Pmt -Check	07/14/2023	4011	Giotto's Alarm Tech, INC.	√	-138.25	-2,037.74
Bill Pmt -Check	07/14/2023	4018	Valley Industrial Medical Group	√	-90.00	-2,127.74
Bill Pmt -Check	07/25/2023	4021	LABORMAX STAFFING	√	-4,187.73	-6,315.47
Bill Pmt -Check	07/31/2023	4047	Barnes Memorials	√	-6,800.00	-13,115.47
Bill Pmt -Check	07/31/2023	4029	Health Benefits Unit	√	-6,733.50	-19,848.97
Bill Pmt -Check	07/31/2023	4048	Barnes Memorials	√	-3,600.00	-23,448.97
Bill Pmt -Check	07/31/2023	4024	Christy Vault Co, Inc.	√	-2,415.00	-25,863.97
Bill Pmt -Check	07/31/2023	4027	Element Security Solutions, Inc.	√	-2,103.75	-27,967.72
Bill Pmt -Check	07/31/2023	4030	LABORMAX STAFFING	√	-1,967.49	-29,935.21
Bill Pmt -Check	07/31/2023	4026	Crowne Vault	√	-1,810.20	-31,745.41
Bill Pmt -Check	07/31/2023	4037	PriorityWest	√	-1,250.00	-32,995.41
Bill Pmt -Check	07/31/2023	4032	Linder Equip CO.	√	-1,246.29	-34,241.70
Bill Pmt -Check	07/31/2023	4040	TULARE COUNTY ROLL-OFF	√	-1,225.80	-35,467.50
Bill Pmt -Check	07/31/2023	4038	Reed Shaffer	√	-1,037.40	-36,504.90
Bill Pmt -Check	07/31/2023	4039	Roche Oil, Inc.	√	-717.72	-37,222.62
Bill Pmt -Check	07/31/2023	4025	Cintas First Aid Safety	√	-608.89	-37,831.51
Bill Pmt -Check	07/31/2023	4023	CAL Turf Equipment & Supply Inc.	√	-462.25	-38,293.76
Bill Pmt -Check	07/31/2023	4035	Office Depot	√	-451.35	-38,745.11
Bill Pmt -Check	07/31/2023	4028	Ewing Irrigation Products Inc.	√	-338.01	-39,083.12
Bill Pmt -Check	07/31/2023	4033	Lowe's	√	-275.73	-39,358.85
Bill Pmt -Check	07/31/2023	4034	Morris Levin & Son	√	-256.93	-39,615.78
Bill Pmt -Check	07/31/2023	4031	Leaf	√	-210.36	-39,826.14
Bill Pmt -Check	07/31/2023	4036	Pinnacle Technology	√	-165.48	-39,991.62
Bill Pmt -Check	08/03/2023	4041	Pontem Software	√	-1,455.00	-41,446.62
Bill Pmt -Check	08/03/2023	4043	Waste Management/USA Waste	√	-318.28	-41,764.90
Bill Pmt -Check	08/03/2023	4042	Spraying Devices, Inc.	√	-37.67	-41,802.57
Bill Pmt -Check	08/08/2023	4049	Melvin Mendes	√	-4,000.00	-45,802.57
Bill Pmt -Check	08/09/2023	4050	Petty Cash	√	-491.17	-46,293.74
Check	08/11/2023	EFT	Paychex of New York LLC	√	-18,966.34	-65,260.08
Bill Pmt -Check	08/11/2023	4054	Christy Vault Co, Inc.	√	-2,406.00	-67,666.08
Bill Pmt -Check	08/11/2023	4062	Thomas Kellogg	√	-2,000.00	-69,666.08
Bill Pmt -Check	08/11/2023	4061	Wilbur - Ellis Company, LLC	√	-999.36	-70,665.44
Bill Pmt -Check	08/11/2023	4056	Ewing Irrigation Products Inc.	√	-856.77	-71,522.21
Bill Pmt -Check	08/11/2023	4052	California Business Machines	√	-522.42	-72,044.63
Check	08/11/2023	EFT	Paychex of New York LLC	√	-308.00	-72,352.63
Bill Pmt -Check	08/11/2023	4051	CAL Turf Equipment & Supply Inc.	√	-261.76	-72,614.39
Bill Pmt -Check	08/11/2023	4057	Home Depot Credit Services	√	-183.93	-72,798.32
Bill Pmt -Check	08/11/2023	4055	Cintas First Aid Safety	√	-103.71	-72,902.03
Bill Pmt -Check	08/11/2023	4058	Morris Levin & Son	√	-94.32	-72,996.35
Bill Pmt -Check	08/11/2023	4053	Central California Implement CO.	√	-53.66	-73,050.01
Bill Pmt -Check	08/11/2023	4060	Res Com Pest Control	√	-50.00	-73,100.01
Bill Pmt -Check	08/11/2023	4059	Office Depot	√	-30.30	-73,130.31
Bill Pmt -Check	08/12/2023	EFT	AT & T Internet	√	-70.00	-73,200.31
Check	08/18/2023	EFT	AT & T Mobility	√	-166.42	-73,366.73
Bill Pmt -Check	08/21/2023	EFT	City of Tulare	√	-3,440.96	-76,807.69
Bill Pmt -Check	08/21/2023	EFT	Southern California Edison	√	-2,705.27	-79,512.96
Check	08/25/2023	EFT	Paychex of New York LLC	√	-18,724.36	-98,237.32
Check	08/25/2023	EFT	Paychex of New York LLC	√	-308.00	-98,545.32
Bill Pmt -Check	08/25/2023	EFT	AT & T Phone's	√	-259.97	-98,805.29
Bill Pmt -Check	08/25/2023	EFT	AT & T Phone's	√	-225.95	-99,031.24
Bill Pmt -Check	08/30/2023	EFT	Positive Pay - Bank of Sierra	√	-45.00	-99,076.24

Type	Date	Num	Name	Clr	Amount	Balance
Total Checks and Payments					-99,076.24	-99,076.24
Deposits and Credits - 13 items						
Deposit	07/31/2023			√	30,000.00	30,000.00
Deposit	08/09/2023			√	1,967.49	31,967.49
Deposit	08/09/2023			√	4,936.56	36,904.05
Deposit	08/09/2023			√	5,021.05	41,925.10
Deposit	08/09/2023			√	6,817.55	48,742.65
Deposit	08/18/2023			√	3,960.15	52,702.80
Deposit	08/18/2023			√	5,632.73	58,335.53
Deposit	08/25/2023			√	3,604.22	61,939.75
Deposit	08/25/2023			√	21,500.00	83,439.75
Total Deposits and Credits					83,439.75	83,439.75
Total Cleared Transactions					-15,636.49	-15,636.49
Cleared Balance					-15,636.49	24,353.06
Uncleared Transactions						
Checks and Payments - 2 items						
Bill Pmt -Check	08/31/2023	EFT	CALPERS		-2,796.89	-2,796.89
Bill Pmt -Check	08/31/2023	EFT	CALPERS		-2,668.98	-5,465.87
Total Checks and Payments					-5,465.87	-5,465.87
Total Uncleared Transactions					-5,465.87	-5,465.87
Register Balance as of 08/31/2023					-21,102.36	18,887.19

10500 - Cash in Treasury (772), Period Ending 08/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						199,781.53
Cleared Transactions						
Checks and Payments - 11 items						
Invoice	07/27/2023	14892	TULARE COUNTY PVQ	√	-30,000.00	-30,000.00
Invoice	08/03/2023	14896	TULARE COUNTY PVQ	√	-6,817.55	-36,817.55
Invoice	08/03/2023	14895	TULARE COUNTY PVQ	√	-5,021.05	-41,838.60
Invoice	08/03/2023	14893	TULARE COUNTY PVQ	√	-1,967.49	-43,806.09
Invoice	08/07/2023	14894	TULARE COUNTY PVQ	√	-4,936.56	-48,742.65
Invoice	08/10/2023	23496	TULARE COUNTY PVQ	√	-21,208.82	-69,951.47
Invoice	08/10/2023	23495	TULARE COUNTY PVQ	√	-5,632.73	-75,584.20
Invoice	08/10/2023	23494	TULARE COUNTY PVQ	√	-3,960.15	-79,544.35
Invoice	08/17/2023	14900	TULARE COUNTY PVQ	√	-21,500.00	-101,044.35
Invoice	08/17/2023	14901	TULARE COUNTY PVQ	√	-3,035.00	-104,079.35
Invoice	08/17/2023	14901	TULARE COUNTY PVQ	√	-569.22	-104,648.57
Total Checks and Payments					-104,648.57	-104,648.57
Deposits and Credits - 9 items						
Transfer	08/07/2023			√	24,201.65	24,201.65
Credit Memo	08/10/2023	14922	TULARE COUNTY PVQ	√	21,208.82	45,410.47
Transfer	08/14/2023			√	150.00	45,560.47
Transfer	08/14/2023			√	11,748.80	57,309.27
Transfer	08/21/2023			√	30.00	57,339.27
Transfer	08/21/2023			√	8,155.00	65,494.27
Transfer	08/28/2023			√	300.00	65,794.27
Transfer	08/28/2023			√	14,548.21	80,342.48
Transfer	08/29/2023			√	100.00	80,442.48
Total Deposits and Credits					80,442.48	80,442.48
Total Cleared Transactions					-24,206.09	-24,206.09
Cleared Balance					-24,206.09	175,575.44
Uncleared Transactions						
Checks and Payments - 4 items						
Invoice	08/31/2023	14903	TULARE COUNTY PVQ		-26,965.87	-26,965.87
Invoice	08/31/2023	14902	TULARE COUNTY PVQ		-17,208.92	-44,174.79
Invoice	08/31/2023	14904	TULARE COUNTY PVQ		-11,806.58	-55,981.37
Invoice	08/31/2023	14905	TULARE COUNTY PVQ		-2,242.32	-58,223.69
Total Checks and Payments					-58,223.69	-58,223.69
Total Uncleared Transactions					-58,223.69	-58,223.69
Register Balance as of 08/31/2023					-82,429.78	117,351.75

### Reconciliation Detail

10600 · Endowment - Reserved (773), Period Ending 08/31/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							1,853,787.91
Cleared Transactions							
Deposits and Credits - 6 items							
	Transfer	08/07/2023			√	1,520.00	1,520.00
	Transfer	08/14/2023			√	195.00	1,715.00
	Transfer	08/14/2023			√	1,176.00	2,891.00
	Transfer	08/21/2023			√	1,569.00	4,460.00
	Transfer	08/28/2023			√	393.00	4,853.00
	Transfer	08/28/2023			√	2,306.00	7,159.00
Total Deposits and Credits						<u>7,159.00</u>	<u>7,159.00</u>
Total Cleared Transactions						<u>7,159.00</u>	<u>7,159.00</u>
Cleared Balance						<u>7,159.00</u>	<u>1,860,946.91</u>
Register Balance as of 08/31/2023						<u>7,159.00</u>	<u>1,860,946.91</u>
Ending Balance						<u>7,159.00</u>	<u>1,860,946.91</u>

**RECONCILIATION Detail**

10700 - Cash in Expansion Account (807), Period Ending 08/31/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>	
Beginning Balance							177,664.50	
Cleared Transactions								
Deposits and Credits - 6 items								
	Transfer	08/07/2023			√	1,500.00	1,500.00	
	Transfer	08/14/2023			√	150.00	1,650.00	
	Transfer	08/14/2023			√	1,200.00	2,850.00	
	Transfer	08/21/2023			√	750.00	3,600.00	
	Transfer	08/28/2023			√	300.00	3,900.00	
	Transfer	08/28/2023			√	1,200.00	5,100.00	
	Total Deposits and Credits						<u>5,100.00</u>	<u>5,100.00</u>
	Total Cleared Transactions						<u>5,100.00</u>	<u>5,100.00</u>
Cleared Balance							<u>5,100.00</u>	182,764.50
Register Balance as of 08/31/2023							<u>5,100.00</u>	182,764.50
Ending Balance							<u>5,100.00</u>	<u>182,764.50</u>

*agenda #8.5/p.9.30*

Reconciliation Detail

10900 · Endowment - Unreserved (817), Period Ending 08/31/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							261,532.87
Cleared Balance							261,532.87
Register Balance as of 08/31/2023							261,532.87
Ending Balance							261,532.87

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**Reconciliation Detail**

10950 · Pre-Need Payment Plan (886), Period Ending 08/31/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							105,993.95
Cleared Transactions							
Deposits and Credits - 5 items							
	Transfer	08/14/2023			√	1,120.43	1,120.43
	Transfer	08/14/2023			√	8,752.00	9,872.43
	Transfer	08/21/2023			√	2,317.06	12,189.49
	Transfer	08/28/2023			√	2,262.14	14,451.63
	Transfer	08/28/2023			√	4,226.00	18,677.63
Total Deposits and Credits						<u>18,677.63</u>	<u>18,677.63</u>
Total Cleared Transactions						<u>18,677.63</u>	<u>18,677.63</u>
Cleared Balance						<u>18,677.63</u>	<u>124,671.58</u>
Register Balance as of 08/31/2023						<u>18,677.63</u>	<u>124,671.58</u>
Ending Balance						<u>18,677.63</u>	<u>124,671.58</u>

## **Tulare Public Cemetery District Audit Committee Charter**

### **I. Purpose:**

The purpose of the Tulare Public Cemetery District Audit Committee, a subcommittee of the Board of Trustees of the Tulare Public Cemetery District, is to assist the Board of Trustees in fulfilling its fiduciary responsibilities.

### **II. Composition of the Audit Committee:**

The Audit Committee shall be comprised of two designated Board of Trustee members, District Manager or designee, and a minimum of at least one representative of the public that resides in the district of the Tulare Public Cemetery District. The members of the Audit Committee shall elect their Chair and Secretary.

### **III. Duties and Responsibilities:**

The Audit Committee shall be scheduled to meet at least once every month normally by the third Thursday of the month and at other dates scheduled by the Chairman of the committee. All meetings of the Audit Committee shall be posted 72 hours in advance of the meeting, open to the public and all persons shall be permitted to participate in accordance to the Brown Act.

The members of the Audit Committee shall be provided, for their review, all necessary financial records pertaining to the operation of the district regarding the monthly revenues and expenditures of the district. Such financial records shall include but are not limited to the district bank statements that identify the recipient of each check, the amount of the check, check number and the date of the check; verify payroll reports against bank statements; review miscellaneous checks issued; randomly pull monthly PVQ's and compare invoices to checks issued; once a quarter verify petty cash; verify payroll checks against bank statements; and quarterly compare financials Year-to-date to budget. The Committee shall perform any other duties and responsibilities as the Committee deems appropriate to perform.



The minutes of each Audit Committee meeting shall be included in the monthly Board of Trustee packet with their findings and recommendations.

**IV. Resources and Authority of the Audit Committee**

The Audit Committee shall have the resources and authority appropriate to discharge its duties and responsibilities.

**V. Adoption of Audit Committee Charter**

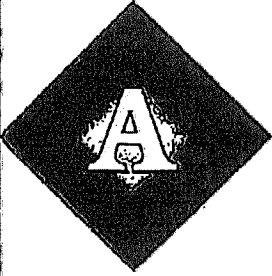
Adopted at a regular/special meeting of the Tulare Public Cemetery Board of Trustees, held on the \_\_\_\_\_ day of September 2023, by the following vote to wit:

Ayes:

Noes:

Absent:

Attest: Clara Bernardo, Secretary of the Board of Trustees



**Andy Hinojosa CPA MBA**

131 E. Kern Ave., Tulare CA 93274  
[www.andyhcpa.com](http://www.andyhcpa.com)

Phone: 559.684.7095  
Fax: 559.553.8828

**Letter of Engagement**

Current

May 5, 2021

Steve Present, Trustee  
Tulare Public Cemetery  
900 E Kern Ave  
Tulare, CA 93274

This letter is to confirm and specify the terms of our engagement with *Tulare Public Cemetery* and to clarify the nature and extent of the services we will provide.

We will provide the Board Members/Officers of the *Tulare Public Cemetery* (herein referred to as "Management") the following services:

**CFO Services:** Assistance with financial matters, budget preparation and projections, risk management, bookkeeping, information systems development and planning and other administrative issues as needed.

**Payroll Services:** We will prepare your payroll in a manner consistent with the law. However, the law clearly holds you accountable for the accuracy of your records. We cannot act upon information that we do not have. Therefore, we will prepare your payroll based on the information you provide to us. All of your records should be kept for a minimum of 7 years. We retain documents that we create in our office for a period of 7 years. After this period, the documents are destroyed in a safe manner. Payroll services will include:

- Calculating payroll for your employees either weekly, bi-weekly, monthly or bi-monthly.
- Accommodate direct deposit for your employees.
- Calculate federal and state payroll taxes.
- Prepare federal and state payroll tax returns
- Prepare W2 forms for employees and 1099 forms for sub-contractors.

The services will be performed either at the Management's office or at our accounting offices located in Tulare. Services may be done remotely (by computer remote access) whenever management determines it to be more efficient, effective and secure.

Our fees will be based upon our time and billed at the customary rates. I estimate our fees to average:

\$150 per hour for CFO Services  
\$70 per payroll process, \$70 per hour for payroll quarterly reports (usually 1 hour), \$70 per hour for payroll annual reports (usually 1 hour) and \$70 per hour for 1099 form (usually 1 hour).

If this letter reflects your understanding of the terms of our engagement, please sign below and return one copy to me at your earliest convenience.

I look forward to serving you.

Very truly yours,

Andy Hinojosa, CPA MBA

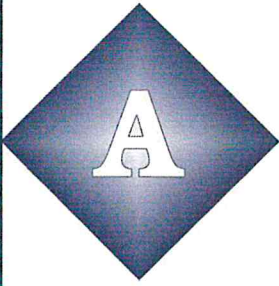
Andy Hinojosa: [andy@andyhcpa.com](mailto:andy@andyhcpa.com)

Accepted by:	Xavier J Avila
(print name)	
Signature:	

Tammy Acaves: [tammy@andyhcpa.com](mailto:tammy@andyhcpa.com)

131 E. Kern Ave, Tulare CA 93274

agenda #8.9/pg.35



# Andy Hinojosa CPA MBA

131 E. Kern Ave., Tulare CA 93274  
[www.andyhcpa.com](http://www.andyhcpa.com)

Phone: 559.684.7095  
Fax: 559.553.8828

## Letter of Engagement

2024

October 20, 2023

Clara Bernardo, District Manager  
Tulare Public Cemetery  
900 E Kern Ave  
Tulare, CA 93274

This letter is to confirm and specify the terms of our engagement with *Tulare Public Cemetery* and to clarify the nature and extent of the services we will provide.

*Effective January 1, 2024*, we will provide the Board Members/Officers of the *Tulare Public Cemetery* (herein referred to as "Management") the following services:

**CFO Services:** Assistance with financial matters, budget preparation and projections, risk management, bookkeeping, information systems development and planning and other administrative issues as needed.

**Payroll Services:** We will prepare your payroll in a manner consistent with the law. However, the law clearly holds you accountable for the accuracy of your records. We cannot act upon information that we do not have. Therefore, we will prepare your payroll based on the information you provide to us. All of your records should be kept for a minimum of 7 years. We retain documents that we create in our office for a period of 7 years. After this period, the documents are destroyed in a safe manner. Payroll services will include:

- Calculating payroll for your employees either weekly, bi-weekly, monthly or bi-monthly.
- Accommodate direct deposit for your employees.
- Calculate federal and state payroll taxes.
- Prepare federal and state payroll tax returns.
- Prepare W2 forms for employees and 1099 forms for sub-contractors.

The services will be performed either at the Management's office or at our accounting offices located in Tulare. Services may be done remotely (by computer remote access) whenever management determines it to be more efficient, effective and secure.

Our fees will be based upon our time and billed at the customary rates. I estimate our fees to average:

\$170 per hour for CFO Services

\$100 per payroll process, \$100 per hour for payroll quarterly reports (usually 1 hour), \$100 per hour for payroll annual reports (usually 1 hour) and \$100 per hour for 1099 form (usually 1 hour).

If this letter reflects your understanding of the terms of our engagement, please sign below and return one copy to me at your earliest convenience.

I look forward to serving you.

Very truly yours,

Andy Hinojosa, CPA MBA

Andy Hinojosa: [andy@andyhcpa.com](mailto:andy@andyhcpa.com)

Accepted by: _____ (Print name)  Signature: _____
---

Tammy Aceves: [tammy@andyhcpa.com](mailto:tammy@andyhcpa.com)

# MEMORANDUM

To: Special Districts  
From: Lupe Garza, Human Resources Director  
Date: September 29, 2023  
Subject: 2024 Open Enrollment (Special Districts)

---

The County of Tulare's Open Enrollment begins **October 4** and ends **October 20, 2023**. Open Enrollment Benefits Guides were mailed to your employees at the end of September. Employees should carefully review the Open Enrollment materials to learn what is offered in 2024. We encourage them to consider any changes in their life that may affect their insurance and benefit needs, and make the best possible enrollment choices for them and their eligible family members.

#### Health Plan Updates for 2024:

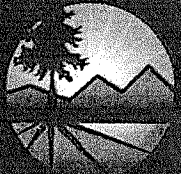
- Premium increase of **5%** for Anthem Blue Cross \$0, \$500, \$750, and \$2,500 Deductible PPO Plans
- Premium increase of **20.78%** for Kaiser Traditional HMO (High Plan)
- Premium increase of **20.78%** for Kaiser Deductible HMO (Low Plan)
- No increase for Delta Dental PPO Plan
  - Plan Design Change: Calendar Year Maximum increasing from \$1,000 to **\$2,000**
- No premium increase for DeltaCare USA HMO Dental Plan
- No premium increase for VSP Vision Plan

We have enclosed a 2024 Special District Open Enrollment Guide and enrollment forms for any new employees to be enrolled in coverage.

If you have any questions, please feel free to contact me at (559) 636-4911.

Thank you

*agenda # 8.10/p.937*



HUMAN RESOURCES  
& DEVELOPMENT  
TULARE COUNTY

5100 GARDNER ST. 2ND FL.


2500 W. BURREL AVE.  
VISALIA, CA 93291  
559-636-4900

[www.co.tulare.ca.us/HRD](http://www.co.tulare.ca.us/HRD)

## Anthem Medical PPO Plans

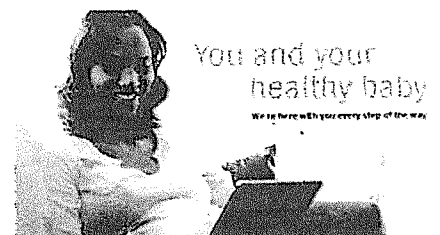
Medical coverage provides you with benefits that help keep you healthy like preventive care screenings and access to urgent care. It also provides important financial protection if you have a serious medical condition.

County of Tulare gives you a choice of four Anthem Blue Cross PPO Plans. Please refer to Summary Benefits Coverage for a description of Out-Of-Network coverage.

<b>Anthem</b> 	<b>Anthem BC PPO \$0 Deductible</b>	<b>Anthem BC PPO \$500 Deductible</b>	<b>Anthem BC PPO \$750 Deductible</b>	<b>Anthem BC PPO \$2,500 Deductible</b>
<b>Covered Services</b>	<b>In-Network</b>	<b>In-Network</b>	<b>In-Network</b>	<b>In-Network</b>
<b>Annual Deductible</b>	\$0 per individual \$0 family limit	\$500 per individual \$1,000 family limit	\$750 per individual \$1,500 family limit	\$2,500 per individual \$5,000 family limit
<b>Annual Out-of-Pocket Max</b>	\$2,000 per individual \$4,000 family limit	\$3,000 per individual \$6,000 family limit	\$3,500 per individual \$7,000 family limit	\$5,000 per individual \$10,000 family limit
<b>Lifetime Max</b>	Unlimited	Unlimited	Unlimited	Unlimited
<b>Office Visit – Primary</b>	\$20 copay	\$25 copay	\$25 copay	Plan pays 90% after deductible
<b>Office Visit – Specialist</b>	\$20 copay	\$25 copay	\$35 copay	Plan pays 90% after deductible
<b>Preventive Services</b>	Plan pays 100%	Plan pays 100%	Plan pays 100%	Plan pays 100%
<b>Chiropractic Care</b>	\$25 copay (up to 12 visits per year)	\$25 copay (up to 12 visits per year)	\$25 copay (up to 12 visits per year)	Plan pays 90% after deductible (up to 12 visits per year)
<b>Diagnostic X-ray &amp; Lab</b>	Plan pays 100%	Plan pays 100%	Plan pays 100%	Plan pays 90% after deductible
<b>Complex Imaging</b>	Plan pays 90% after deductible	Plan pays 80% after deductible	Plan pays 80% after deductible	Plan pays 90% after deductible
<b>Inpatient Hospitalization</b>	Plan pays 90%	Plan pays 80% after deductible <i>(no admission copay)</i>	Plan pays 80% after deductible <i>(no admission copay)</i>	Plan pays 90% after deductible
<b>Outpatient Surgery</b>	Plan pays 90%	Plan pays 80% after deductible	Plan pays 80% after deductible	Plan pays 90% after deductible
<b>Urgent Care</b>	\$20 copay	\$25 copay	\$25 copay	Plan pays 90% after deductible
<b>Emergency Room</b>	\$100 copay (copay waived if admitted)	\$100 copay Plan pays 80% after deductible (copay waived if admitted)	\$100 copay Plan pays 80% after deductible (copay waived if admitted)	Plan pays 90% after deductible

## Future Moms Program

The Future Moms Program will give you the information, tools and resources you need for a healthy pregnancy, delivery and baby. Through the program's app, MyAdvocate, you'll have lots of features to choose from: personalize to-do lists, pregnancy calendar, baby kick counter, updates on your pregnancy, how you can prepare for labor and delivery, and more. Register at [anthem.com/ca](http://anthem.com/ca) or download the My Advocate Helps app or go to [MyAdvocatehelps.com](http://MyAdvocatehelps.com).



For more information, contact Benefits Customer Service or visit [www.tularecounty.ca.gov/hrd](http://www.tularecounty.ca.gov/hrd).

## Prescription Drugs

Prescription drug coverage provides a benefit that is important to your overall health, whether you need a prescription for a short-term health issue like bronchitis or an ongoing condition like high blood pressure.

Here are the prescription drug plans that are included with our medical plans. This is not a complete summary of benefits, further limitations and exclusions may apply.

Pharmacy Provider	EmpiRx	EmpiRx	Kaiser	Kaiser
Health Plans	Anthem PPO \$0, \$500, \$750 Ded	Anthem PPO \$2,500 HDHP	Kaiser HMO Deductible-Low	Kaiser HMO Traditional-High
Prescription Drug Deductible	None	Subject to medical calendar year deductible	None	None
Annual Out-of-Pocket Limit	\$2,000 per individual \$4,000 per family	Prescriptions subject to medical out-of-pocket maximums	Prescriptions subject to medical out-of-pocket maximums	Prescriptions subject to medical out-of-pocket maximums
<b>Pharmacy:</b>				
Generic	\$10 copay	\$7 copay after deductible	\$10 copay	\$10 copay
Preferred Brand	\$20 copay	\$25 copay after deductible	\$30 copay	\$20 copay
Non-preferred Brand	\$35 copay	Not covered	Not covered	Not Covered
Supply Limit	30 days	30 days	30 days	100 days
<b>Mail Order:</b>	*			
Generic	\$15 copay	\$14 copay after deductible	\$20 copay	\$10 copay
Formulary Brand	\$30 copay	\$50 copay after deductible	\$60 copay	\$20 copay
Non-Formulary Brand	\$50 copay	Not covered	Not covered	Not covered
Supply Limit	90 days	90 days	100 days	100 days

### ~EmpiRx Pharmacy Copay Savings with Mail Order~

When you use mail order for your 90-day medication fills, copays are lower than retail. Your plan allows for a 90-day supply with three (3) refills – up to one year of medication refills – according to your physician’s instructions.

#### 90-Day Prescriptions

Drug Type	Retail Pharmacy Copay	Mail Order Pharmacy Copay	Savings per prescription!
Generic	\$20	\$15	\$5
Formulary Brand	\$40	\$30	\$10
Non-Formulary Brand	\$60	\$50	\$10

Registration is easy! Call Member Services toll-free, 1-877-241-7123, 24 hours a day, 7 days a week and use the prompts to set up your account. Have your identification number and credit card information ready.



## Vision Plan



Routine vision exams are important, not only for correcting vision but because they can detect other serious health conditions.

We offer you a vision plan through **Vision Service Plan (VSP)**. VSP is only available to members enrolled in the Anthem Blue Cross Medical PPO Plans. Kaiser members should refer to the Benefits Summary for vision benefits information.

VSP	VSP Vision	
	In-Network	Out-Of-Network
<b>Covered Services</b>		
<b>Examination</b>		
Benefit	\$10 copay then plan pays 100%	Plan pays up to \$45
Frequency	1 x every 12 months from last date of service	In-network limitations apply
<b>Materials</b>		
Benefit	\$25 copay then plan pays 100%	Plan pays (see schedule below):
<b>Eyeglass Lenses</b>		
Single Vision Lens	Plan pays 100% of basic lens (material copay applies)	Reimbursed up to \$30
Bifocal Lens	Plan pays 100% of basic lens (material copay applies)	Reimbursed up to \$50
Trifocal Lens	Plan pays 100% of basic lens (material copay applies)	Reimbursed up to \$65
Frequency	1 x every 12 months from last date of service	In-network limitations apply
<b>Frames</b>		
Benefit	\$130 allowance (20% off amount over allowance)	Reimbursed up to \$70
Frequency	1 x every 24 months from last date of service	In-network limitations apply
<b>Contacts (Elective)</b>		
Benefit	\$120 allowance (instead of eyeglasses)	Reimbursed up to \$105 (instead of eyeglasses)
Frequency	1 x every 12 months from last date of service	1 x every 12 months from last date of service

### ❖ VSP Special Offers

Getting the most out of your VSP benefits has never been easier. VSP members get more and save more through extra offers that are exclusive to Premier Program locations. For information on the Special Offers for VSP members, visit [www.vsp.com](http://www.vsp.com).

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## Cost of Coverage

The amount that you pay for your coverage is outlined below and depends on the health plan you select and whether you cover dependents.

Medical Plans		Dental PPO	Dental HMO
Plan Name	Tier	Monthly Rates	Monthly Rates
ANTHEM BC PPO \$0 DED	EMPLOYEE ONLY	\$ 1,067.17	\$ 1,059.12
	EMPLOYEE + SPOUSE	\$ 2,113.58	\$ 2,099.67
	EMPLOYEE + CHILD(REN)	\$ 1,944.27	\$ 1,923.12
	EMPLOYEE + FAMILY	\$ 3,205.55	\$ 3,176.26
ANTHEM BC PPO \$500 DED	EMPLOYEE ONLY	\$ 815.72	\$ 807.67
	EMPLOYEE + SPOUSE	\$ 1,612.51	\$ 1,598.60
	EMPLOYEE + CHILD(REN)	\$ 1,491.53	\$ 1,470.38
	EMPLOYEE + FAMILY	\$ 2,539.70	\$ 2,510.41
ANTHEM BC PPO \$750 DED	EMPLOYEE ONLY	\$ 722.50	\$ 714.45
	EMPLOYEE + SPOUSE	\$ 1,424.38	\$ 1,410.47
	EMPLOYEE + CHILD(REN)	\$ 1,321.48	\$ 1,300.33
	EMPLOYEE + FAMILY	\$ 2,171.86	\$ 2,142.57
ANTHEM BC PPO \$2,500 HDHP	EMPLOYEE ONLY	\$ 687.32	\$ 679.27
	EMPLOYEE + SPOUSE	\$ 1,353.97	\$ 1,340.06
	EMPLOYEE + CHILD(REN)	\$ 1,256.87	\$ 1,235.72
	EMPLOYEE + FAMILY	\$ 2,064.56	\$ 2,035.27
KAISER TRADITIONAL HMO	EMPLOYEE ONLY	\$ 1,178.14	\$ 1,170.09
	EMPLOYEE + SPOUSE	\$ 2,327.84	\$ 2,313.93
	EMPLOYEE + CHILD(REN)	\$ 2,121.89	\$ 2,100.74
	EMPLOYEE + FAMILY	\$ 3,488.39	\$ 3,459.10
KAISER DEDUCTIBLE HMO	EMPLOYEE ONLY	\$ 916.10	\$ 908.05
	EMPLOYEE + SPOUSE	\$ 1,803.77	\$ 1,789.86
	EMPLOYEE + CHILD(REN)	\$ 1,647.61	\$ 1,626.46
	EMPLOYEE + FAMILY	\$ 2,702.28	\$ 2,672.99

Kaiser Members are eligible for medical and dental only, not vision

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SALARY SCHEDULE - 2023-2024												
Scheduled Increase	START	1.00% 3 Month	2.00% After 1 Year	2.00% After 2 Year	2.50% After 3 Year	2.50% After 4 Year	2.50% After 5 Year	2.50% After 6 Year	2.50% After 7 Year	2.50% After 8 Year	2.50% After 9 Year	2.50% After 10 Year Max
GROUNDKEEPER I - Small Equipment, Maintenance Grounds, Burial assist	\$ 17.00	\$ 17.17	\$ 17.51	\$ 17.86	\$ 18.31	\$ 18.77	\$ 19.24	\$ 19.72	\$ 20.21	\$ 20.72	\$ 21.23	\$ 21.77
GROUNDKEEPER II - Big Equipment Mowers & Tractors	\$18.25	\$ 18.43	\$ 18.80	\$ 19.18	\$ 19.66	\$ 20.15	\$ 20.65	\$ 21.17	\$ 21.70	\$ 22.24	\$ 22.80	\$ 23.37
GROUNDKEEPER III - Burials & or Mechanical or Experienced Skill (irrigation, concrete etc.)	\$ 19.50	\$ 19.70	\$ 20.09	\$ 20.49	\$ 21.00	\$ 21.53	\$ 22.07	\$ 22.62	\$ 23.18	\$ 23.76	\$ 24.36	\$ 24.97
ASSIST. GROUNDS SUPERVISOR	\$ 22.25	\$ 22.47	\$ 22.92	\$ 23.38	\$ 23.96	\$ 24.56	\$ 25.18	\$ 25.81	\$ 26.45	\$ 27.11	\$ 27.79	\$ 28.49
GROUNDS SUPERVISOR	\$ 23.75	\$ 23.99	\$ 24.47	\$ 24.96	\$ 25.58	\$ 26.22	\$ 26.88	\$ 27.55	\$ 28.24	\$ 28.94	\$ 29.67	\$ 30.41
OFFICE ASSISTANT - New Position/ Bi-Lingual	\$ 17.00	\$ 17.17	\$ 17.51	\$ 17.86	\$ 18.31	\$ 18.77	\$ 19.24	\$ 19.72	\$ 20.21	\$ 20.72	\$ 21.23	\$ 21.77
ADMINISTRATIVE ASSISTANT/ Bi-Lingual	\$ 20.25	\$ 20.45	\$ 20.86	\$ 21.28	\$ 21.81	\$ 22.36	\$ 22.91	\$ 23.49	\$ 24.07	\$ 24.68	\$ 25.29	\$ 25.93
OFFICE ADMINISTRATOR/Bi-Lingual	\$ 22.50	\$ 22.73	\$ 23.18	\$ 23.64	\$ 24.23	\$ 24.84	\$ 25.46	\$ 26.10	\$ 26.75	\$ 27.42	\$ 28.10	\$ 28.81
DISTRICT MANAGER												
\$90,000												

NOTES MIN. WAGE JAN. 1, 2024 - \$16

- Benefits- Health, Dental & Vision
- Retirement - CalPers
- Boot Allowance \$150 per year- Groundskeepers
- PTO Accrual- Sick Time - Bereavement Time

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Fiscal Year Evaluation/Review and Increase 2023-2024

Employee	Date of Hire	Length of Employment	Position	Current	Cost-of-living Increase	Add To	Total	Merit Increase	Add To	Total	Total % Increase Merit & COL	Total \$ per hour Increase Merit & COL
1 DAVID FARIA	10/9/2017	6 Yrs 0 mths	Grounds Supervisor	\$ 26.40	3%	\$ 0.79	\$ 27.19	1.00%	\$ 0.27	\$ 27.46	4.00%	\$ 1.06
2 CHRIS HARRISON	5/26/2020	3 Yrs 4 mths	Assist. Grounds Supervisor	\$ 22.18	3%	\$ 0.67	\$ 22.85	4.00%	\$ 0.91	\$ 23.76	7.00%	\$ 1.58
3 BOBBY JONES	7/2/2007	16 Yrs 3 mths	GroundsKeeper III/Bi-Lingual	\$ 23.23	3%	\$ 0.70	\$ 23.93	2.00%	\$ 0.48	\$ 24.41	5.00%	\$ 1.18
4 LUPE LOPEZ	2/10/2021	2 Yrs 8 mths	GroundsKeeper III/Bi-Lingual	\$ 20.06	3%	\$ 0.60	\$ 20.66	1.00%	\$ 0.21	\$ 20.87	4.00%	\$ 0.81
5 JAMES CORRAL	9/3/2021	2 Yrs 1 mths	GroundsKeeper II	\$ 19.01	3%	\$ 0.57	\$ 19.58	1.00%	\$ 0.20	\$ 19.78	4.00%	\$ 0.77
6 JARON PINNMENTEL	6/2/2023	0 Yrs 4 mths	GroundsKeeper I	\$ 16.50	3%	\$ 0.50	\$ 17.00	1.00%	\$ 0.17	\$ 17.16	4.00%	\$ 0.66
7 ZACHARY FREITAS	6/9/2023	0 Yrs 4 mths	GroundsKeeper II/Equipment Maintenance	\$ 18.50	3%	\$ 0.56	\$ 19.06	1.00%	\$ 0.19	\$ 19.25	4.00%	\$ 0.75
8 LYDIA CERVANTES	1/11/2021	2 Yrs 9 mths	Admin. Assistant/Bi-Lingual	\$ 20.75	3%	\$ 0.62	\$ 21.37	0.00%	\$ -	\$ 21.37	3.00%	\$ 0.62
9 PHYLLIS SCHNEIDER	1/31/2020	3 Yrs 8 mths	Office Administrator/Bi-Lingual	\$ 23.50	3%	\$ 0.71	\$ 24.21	0.00%	\$ -	\$ 24.21	3.00%	\$ 0.71
10 CLARA BERNARDO	6/16/2021	2 Yrs 4 mths	District Manager/Bi-Lingual	\$ 43.27	0%	\$ -	\$ 43.27	0.00%	\$ -	\$ 43.27	0.00%	\$ -
				\$ 5.70		\$ 2.43	\$ 241.53	11.000%	\$ 2.43	\$ 241.53	38.0000%	\$ 8.13
				\$ 0.63		\$ 0.27	\$ 30.19	1.222%	\$ 0.27	\$ 30.19	4.2222%	\$ 0.90
				div by 9 employees avg \$ increase		div by 8 hours/avg all employees rate per hour		div by 9 employees avg \$ increase		div by 8 hours/avg all employees rate per hour		div by 9 employees avg \$ increase

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## AGRICULTURAL LEASE AGREEMENT

THIS AGRICULTURAL PROPERTY LEASE AGREEMENT ("LEASE") is entered into as of July 1, 2020, between the TULARE PUBLIC CEMETERY DISTRICT, a Special District of the State of California ("LESSOR") and STANLEY and DENISE CREELMAN, a married couple ("TENANT"). LESSOR and TENANT, who are each a "Party" and together are the "Parties" to this Lease, agree as follows:

1. **LEASE.** LESSOR leases to TENANT, and TENANT leases from LESSOR, 46.2 farmable acres in the City of Tulare, County of Tulare, State of California, hereinafter referred to as the "Premises" and more particularly described as:

The West half of the Northeast quarter of Section 27,  
Township 19 South, Range 24 East, Mount Diablo Base and  
Meridian, consisting of 46 acres, more or less.

Excepting therefrom, 7 acres located on the North portion of  
the property.

2. **TERM/OPTION TO RENEW.** The term of this Lease shall commence on the date this Lease is executed by both Parties, hereinafter referred to as the "Effective Date," and shall continue for four (4) years through four years from the execution (the "Initial Lease Term"). TENANT shall have the option to extend and renew the Initial Lease Term for two (2) additional, four (4) year periods each under the same terms and conditions (each an "Extended Lease Term"), subject to reductions in acreage and increases in the rental amount as specified below, by serving a written Notice of Exercise of the option to renew ("Notice of Exercise of Option") to LESSOR not less than ninety (90) days prior to the end of the then-current term of the Lease. Any option to renew is subject to LESSOR'S written approval, with LESSOR'S written approval or denial due to TENANT within forty-five (45) days of LESSOR'S receipt of TENANT'S Notice of Exercise of Option.

3. **REDUCTION IN ACREAGE.** Effective on any annual anniversary of the Effective Date during the Initial Lease Term or any Extended Lease Term, LESSOR may reduce the leased acreage by any amount deemed by LESSOR to be necessary for district purposes by giving TENANT written notice thereof at least ninety (90) days prior to the anniversary of the Effective Date. Any such reduction in acreage shall be accompanied by an equitable adjustment in the rent effective as of the anniversary of the Effective Date. Upon receiving notice of such reduction in acreage, TENANT may elect to terminate this Lease on the anniversary of the Effective Date by delivering a Notice of Intent to Terminate Lease to LESSOR, no less than thirty (30) days prior to the anniversary of the Effective Date.

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4. **RENT.** The annual rental amount for the Premises shall be TWO HUNDRED AND EIGHTY TWO DOLLARS (\$282) per acre or THIRTEEN THOUSAND DOLLARS (\$13,000) per year, payable in advance, with the first year's rent payable to LESSOR in accordance with the advertised terms of bidding. Rent for the second and following years, including any Extended Lease Term, shall be paid to the LESSOR on each anniversary of the Effective Date.

Upon TENANT exercising an option to extend and renew this Lease, and LESSOR'S approval thereof, if any, the rent shall be increased by Twenty-five Dollars (\$25.00) per acre per year, beginning on the date that the option goes into effect and the Lease is extended.

5. **ACCEPTANCE.** TENANT'S taking possession of the Premises shall constitute TENANT'S acknowledgment that the Premises are accepted in "as is" condition.

6. **WATER:** TENANT acknowledges that use of the Premises is subject to the Sustainable Groundwater Management Act (SGMA) and shall comply with all related statutes, ordinances, and the applicable Groundwater Sustainability Plan (GSP) as published by the governing Groundwater Sustainability Agency (GSA).

7. **USE.** TENANT shall use the Premises for growing crops and shall not commit or permit waste, nuisance, or damage to the Premises. TENANT shall not create or maintain any nuisance and shall not cause damage or injury to other premises or to the person or property of others in the course of farming the Premises. TENANT understands the property is within the jurisdiction of the County of Tulare and shall comply with all ordinance codes, including but not limited to, those requiring weed abatement.

8. **APPLICATION OF AGRICULTURAL CHEMICALS; CONTAMINATION.** TENANT shall comply with all laws, statutes, ordinances, rules, regulations, or orders of federal, state, and local governments in the use and occupancy of the Premises, particularly with respect to the storage, use, or toxic substance spills of fertilizers, herbicides, pesticides, economic poisons, or other agricultural chemicals or toxic substances. TENANT shall promptly notify LESSOR of any pollution or contamination on the Premises caused by toxic substance spills, by dumping of toxics or any other cause, including accidents occurring during normal application of toxic materials in the course of farming the Premises. TENANT shall, at TENANT'S sole expense, abate all such spills or dumping caused or permitted by TENANT or agents of TENANT.

9. **UTILITIES.** TENANT shall make arrangements for, and provide at its own cost and expense, any and all utilities used by the Premises, including, but not limited to, water, sewer, gas, electrical, and trash.

10. **TAXES, CHARGES, AND ASSESSMENTS.** LESSOR shall pay all taxes, charges, or assessments levied against the Premises, or for the acquisition or use of water, by any governmental or private agency. TENANT understands that this Lease may create a possessory interest subject to property taxation and that the TENANT will be liable for the payment of any

property taxes levied on such interest. LESSOR shall comply with and pay all costs associated with the California Regional Water Quality Control Board, Central Valley Region, Waste Discharge Requirements General Order No. R5-2013-0120.

11. **LESSOR'S EXISTING WELL, MONITORING WELLS.** LESSOR may enter the Premises for the purpose of abandoning the existing well, and may install and use groundwater-monitoring wells on the Premises. LESSOR will conduct any such activities so as to cause a minimum of interference with TENANT'S farming operations.

12. **TENANT'S IMPROVEMENTS.** TENANT shall not construct any buildings or structures on the Premises without the prior written consent of LESSOR. Any buildings or structures installed by TENANT must comply with all zoning, building, fire, and American with Disabilities Acts (ADA) regulations and codes. Any buildings or structures installed by TENANT shall be promptly removed upon the expiration of this Lease, leaving the Premises in the same condition as exists at the execution of this Lease.

13. **ACCESS ROADWAYS.** TENANT shall be responsible for maintaining any access roads on the Premises.

14. **LIENS.** TENANT will not cause or permit any lien to be imposed upon the Premise.

15. **INDEMNITY.** TENANT agrees to hold harmless, defend and indemnify LESSOR, its officers, agents and employees, from liability, claims, actions, costs, damages, penalties or losses, including administrative enforcement actions, for property damage or injury, including death, or for violations of laws or regulations applicable to the Premises, arising out of TENANT'S activities upon the Premises or TENANT'S use, operation, maintenance or sub-letting thereof during the full term hereof and any renewal period or period of holding over. This obligation will continue beyond the term of this Lease as to any act or omission that occurred during this Lease or during any extension thereof or period of holding over.

16. **INSURANCE.** TENANT shall provide and maintain insurance for the duration of the this Lease against claims for injuries to persons and damage to property which may arise from, or in connection with performance under the Lease by the TENANT, its agents, representatives, employees, or contractors. Prior to approval of this Lease by LESSOR, TENANT shall provide evidence of the required insurance as set forth in Exhibit B, attached hereto and incorporated by reference.

17. **QUIET ENJOYMENT.** Upon payment of the rent to be paid and the performance of all covenants by the TENANT as provided herein, TENANT shall peaceably and quietly hold and enjoy the Premises during the term of this Lease and any extension thereof, except as otherwise provided herein.

18. **ASSIGNMENT, SUBLETTING.** TENANT shall not assign, mortgage, sublet, encumber,

or otherwise transfer any interest in the Premises, including hunting or fishing privileges, to any person firm, corporation or government agency during the term of this Lease, or any extension thereof, without the prior written consent of LESSOR. Assignment of this Lease shall not excuse any delay or default in the performance of TENANT'S obligations under this Lease, and TENANT shall remain liable for the timely performance of all of TENANT'S obligations under this Lease.

19. **DEFAULT.** The occurrence of any of the following shall constitute a default by TENANT:

- a. Abandonment and vacation of the Premises;
- b. Failure to perform any other provision of this Lease if the failure to perform is not cured within a reasonable time after notice has been given of same to TENANT.

Notices given under this section shall specify the alleged default and the applicable provisions of this Lease, and shall demand that TENANT perform the provisions within the applicable period of time, or quit the Premises. If TENANT fails to remedy the default within ten (10) calendar days after receiving written notice from LESSOR the LESSOR may terminate this Lease, enter upon the Premises and retake possession thereof, including any crops thereon. The purpose of the notice requirements set forth in this section is to extend the notice requirements of the unlawful detainer statutes of California.

In the event of a default, the Parties shall have the remedies now or later allowed by law.

20. **SIGNS.** TENANT may not install, or permit any other person to install, any sign, awning, canopy, marquee, or other advertising on the Premises without LESSOR'S prior written consent. Upon expiration or termination of this Lease, LESSOR may remove and destroy any such items that LESSOR permitted to be installed in accordance with the terms of this section.

21. **LESSOR'S ENTRY ON PREMISES.** LESSOR and its authorized representatives shall have the right to enter the Premises at all times for any of the following purposes:

- a. To determine whether the Premises are in good condition and whether TENANT is complying with its obligations under this Lease;
- b. To do any necessary maintenance and to make any restoration to the Premises or other improvements in which the Premises are located that LESSOR has the right or obligation to perform;
- c. To serve, post, or keep posted any notices required or permitted under this Lease.

22. **SURRENDER.** Prior to the termination of this Lease TENANT will remove all crops, trees, vines, or plantings of any kind from the Property. Further, TENANT shall properly disc the Property after the removal of said plantings.

23. **TERMINATION.** The right to terminate this Lease under this provision may be exercised without prejudice to any other right or remedy to which the terminating Party may be entitled at law or under this Lease.

a. With Cause: This Lease may be terminated by LESSOR should TENANT:

- (1) be adjudged a bankrupt, or
- (2) become insolvent or have a receiver appointed, or
- (3) suffer any judgment which remains unsatisfied for 30 days, and which would substantively impair the ability of the judgment debtor to perform under this Lease, or
- (4) materially breach this Lease.

For any of the occurrences except item (4), termination may be effected upon written notice by the LESSOR specifying the date of the termination. Upon a material breach, the Lease may be terminated following the failure of the TENANT to remedy the breach to the satisfaction of the LESSOR within ten (10) days of written notice specifying the breach. If the breach is not remedied within that ten (10) day period, the LESSOR may terminate the Lease on further written notice specifying the date of termination.

If the nature of the breach is such that it cannot be cured within a ten (10) day period, the TENANT may, submit a written proposal within that period which sets forth a specific means to resolve the default. If the LESSOR consents to that proposal in writing, which consent shall not be unreasonably withheld, the TENANT shall immediately embark on its plan to cure. If the default is not cured within the time agreed, the LESSOR may terminate upon written notice specifying the date of termination.

b. Without Cause: Either Party shall have the right to terminate the tenancy during the Initial Lease Term or any Extended Lease Term on the anniversary of the Effective Date with ninety (90) days prior written notice of same to the other Party.

24. **HOLDOVER.** If TENANT holds over with the written consent of the LESSOR after expiration of the Initial Lease Term or any Extended Lease Term, said holding over shall be from year-to-year, provided that TENANT pays the then-current annual rent due on or before the first day of each year of holding over. All other terms and conditions of this Lease shall apply to any such holding over period.

25. **SUCCESSORS.** This Lease shall be binding on, and inure to, the benefit of the Parties, their



successors and permitted assigns, except as otherwise limited by this Lease.

26. **NOTICE.** Any notice, demand, request, consent, approval, or other communication required or permitted under this Lease shall be in writing and either served personally or sent by prepaid, first class mail, certified return receipt requested, and addressed to the other Party at the address indicated below:

LESSOR: Tulare Public Cemetery District  
900 E. Kern Ave.  
Tulare, CA 93274

TENANT: Stanley Creelman and Denise Creelman

Notice shall be deemed communicated five (5) days from the time of mailing as provided in this section.

27. **WAIVER.** LESSOR'S consent to or approval of any act by TENANT shall not be deemed to waive or render unnecessary LESSOR'S consent to or approval of any other or subsequent act by TENANT.

28. **INTEGRATION.** This instrument contains all the agreements of the Parties relating to the Premises and cannot be modified or amended except by a subsequent agreement in writing.

29. **SEVERABILITY.** The unenforceability, invalidity, or illegality of any provision of this Lease shall not render the other provisions of the Lease unenforceable, invalid, or illegal.

30. **GOVERNING LAW.** This Lease shall be interpreted and governed under the laws of the State of California without reference to California conflicts of law principles. The Parties agree that this Lease is made and shall be performed in Tulare County, California.

31. **NON-DISCRIMINATION.** TENANT shall not discriminate in employment, or in the provision of services hereunder, on the basis of any characteristic or condition upon which discrimination is prohibited by state or federal law or regulation.

32. **NO THIRD-PARTY BENEFICIARIES INTENDED.** Unless specifically set forth in this Lease, the Parties to this Lease do not intend to provide any other party with any benefit or enforceable legal or equitable right or remedy hereunder.

33. **CONSTRUCTION.** This Lease reflects the contributions of all undersigned Parties and accordingly the provisions of Civil Code section 1654 shall not apply to address and interpret any alleged uncertainty or ambiguity.

34. **EXHIBITS.** The exhibits to this Lease are fully incorporated into and are integral parts of this Lease.


35. **HEADINGS.** Section headings are provided for organizational purposes only and do not in any manner affect the scope, meaning or intent of the provisions under the headings.

36. **DISPUTES AND DISPUTE RESOLUTION.** If a dispute occurs between the Parties arising out of or relating to this Lease, or the breach thereof, then the Parties shall continue to fulfill their obligations hereunder while they engage in the dispute resolution process set forth in this section. If said dispute cannot be settled through negotiation, the Parties agree first to try in good faith to settle the dispute by non-binding mediation before resorting to litigation or some other dispute resolution procedure, unless the Parties mutually agree otherwise. The mediator shall be mutually selected by the Parties, but in case of disagreement, the mediator shall be selected by lot from among two nominations provided by each Party. All costs and fees required by the mediator shall be split equally by the Parties; otherwise, each Party shall bear its own costs of mediation. If mediation fails to resolve the dispute within 30 days, or such other time period as the Parties may agree upon in writing, then either Party may pursue litigation to resolve the dispute.

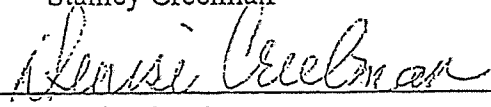
IN WITNESS WHEREOF, the Parties have executed this Lease as of the day and year first written.

TENANT

Date: 6/30/2020

By   
Stanley Creelman


Date: 6/30/2020

By   
Denise Creelman

LESSOR

Tulare Public Cemetery District

Date: 7/1/2020

By   
Chairman, Board of Trustees

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Tulare Public Cemetery District  
All Sales Transactions for Stan Creelman  
All Transactions

Type	Date	Num	Due Date	Aging	Amount	Open Balance
Sales Receipt	07/07/2023	23471	07/07/2023		13,000.00	13,000.00
Sales Receipt	06/28/2021	22501	06/28/2021		13,000.00	13,000.00
Sales Receipt	03/01/2021	22319	02/26/2021		4,200.00	4,200.00
Sales Receipt	06/30/2020	21871	06/30/2020		13,000.00	13,000.00
Sales Receipt	12/19/2019	21766	12/19/2019		8,400.00	8,400.00
Sales Receipt	01/02/2019	21337	01/02/2019		8,400.00	8,400.00
<b>Total</b>						

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Tulare Public Cemetery District  
All Sales Transactions for Stanley Creelman  
All Transactions

Type	Date	Num	Due Date	Aging	Amount	Open Balance
Sales Receipt	07/06/2022	23031	07/06/2022		13,000.00	13,000.00
<b>Total</b>						

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