

# Tulare Public Cemetery District

*This is an Endowment Care Interment*

## **AUDIT COMMITTEE SPECIAL BOARD MEETING AGENDA**



Committee Members  
Stephen Presant  
Linda Mayloy  
Carline Ringius  
Xavier Avila

**Tulare Public Cemetery – Conference Room      Wednesday, September 18, 2024**  
**900 E. Kern Avenue – Tulare, CA                      2:00p.m. – Audit Committee 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. RECOGNITION OF VISITORS
4. OPEN SESSION - AUDIT REPORTS, ITEMS OF INTEREST & GENERAL BUSINESS  
(All items are subject to discussion and possible action by the Committee Members.)
  - 4.1- Approve minutes of July 25, 2024
  - 4.2- Recommend approval of June 2024 financials review
  - 4.3- Review Petty Cash
  - 4.4- Discuss Resolution to move Endowment Interest into Fund 817
  - 4.5- Review At-Need Contract/Invoices

5. 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.

Tulare Public Cemetery District  
Audit Committee Meeting Minutes  
July 25, 2024

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting on July 25, 2024 was called to order at 1:06pm at 900 E Kern Ave, Tulare, California by Committee Chair Steve Presant and Committee Member Linda Maloy, Carlene Ringius and Xavier Avila. District Manager Clara Bernardo was in attendance.

RECOGNITION OF VISITORS: There were two visitors

OPEN SESSION:

4.1 – Maloy moved, Ringius 2nd to accept June 24, 2024 minutes. Vote (3-0) Avila abstained.

4.2 – Maloy moved, Ringius 2<sup>nd</sup> to recommend approval January financials. Vote (4-0).

Committee Member Maloy left the meeting.

4.3 – Reviewed one pay period of timecard hours.

4.4 – Reviewed Bank of Siera bank statement for May 2024

4.5 – Did not review County of Tulare financial statement for May 2024

4.6 – District Manager had nothing to report.

ADJOURNMENT:

Committee Chair Presant adjourned the meeting at 2:20 pm.

Respectfully Submitted,

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Audit Committee Member

Tulare Public Cemetery District  
**Balance Sheet**  
 As of June 30, 2024

	<u>Jun 30, 24</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
00 · Clearing Acct.	41,066.44
10100 · Petty Cash	500.00
10150 · Bank of The Sierra - CHK ACCT	33,073.02
10500 · Cash in Treasury (772)	239,296.37
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	<u>1,740,299.00</u>
<b>Total 10600 · Endowment - Reserved (773)</b>	<b>2,056,316.92</b>
10700 · Cash in Expansion Account (807)	213,523.12
10900 · Endowment - Unreserved (817)	232,653.33
10950 · Pre-Need Payment Plan (886)	<u>308,646.66</u>
<b>Total Checking/Savings</b>	<b>3,125,075.86</b>
<b>Accounts Receivable</b>	
11001 · Accounts Receivable - PVQ (772)	50,421.57
11010 · Receivable - Pre-Need Pmt Plan	<u>142,392.24</u>
<b>Total Accounts Receivable</b>	<b>192,813.81</b>
<b>Other Current Assets</b>	
12001 · Undeposited Funds	2,408.37
12101 · Inventory Asset	<u>22,220.41</u>
<b>Total Other Current Assets</b>	<b>24,628.78</b>
<b>Total Current Assets</b>	<b>3,342,518.45</b>
<b>TOTAL ASSETS</b>	<b><u>3,342,518.45</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	<u>85,215.75</u>
<b>Total Accounts Payable</b>	<b>85,215.75</b>
<b>Other Current Liabilities</b>	
25600 · PTO Accruals	11,588.68
24000 · Payroll Liabilities	9,272.15
25500 · Sales Tax Payable	<u>2,889.00</u>
<b>Total Other Current Liabilities</b>	<b>23,749.83</b>
<b>Total Current Liabilities</b>	<b>108,965.58</b>
<b>Total Liabilities</b>	<b>108,965.58</b>

2:25 PM  
09/13/24  
Accrual Basis

Tulare Public Cemetery District  
**Balance Sheet**  
As of June 30, 2024

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	<u>Jun 30, 24</u>
<b>Equity</b>	
30000 - Fund Balance	2,799,148.20
Net Income	434,404.67
<b>Total Equity</b>	<u>3,233,552.87</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>3,342,518.45</u></u>

**Tulare Public Cemetery District  
Reconciliation Detail**

10150 · Bank of The Sierra - CHK ACCT, Period Ending 06/30/2024

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						<b>90,345.53</b>
<b>Cleared Transactions</b>						
<b>Checks and Payments - 44 items</b>						
Bill Pmt -Check	05/17/2024	4437	David Smith	√	-4,000.00	-4,000.00
Bill Pmt -Check	05/17/2024	4436	Crowne Vault	√	-3,708.20	-7,708.20
Bill Pmt -Check	05/17/2024	4447	TULARE COUNTY ROLL-OFF	√	-1,585.00	-9,293.20
Bill Pmt -Check	05/17/2024	4450	Wandra D Lucas	√	-800.00	-10,093.20
Bill Pmt -Check	05/29/2024	4460	Leaf	√	-830.62	-10,923.82
Bill Pmt -Check	05/29/2024	4459	Leo's Nursery Inc.	√	-417.13	-11,340.95
Check	05/30/2024	EFT	Paychex of New York LLC	√	-357.85	-11,698.80
Bill Pmt -Check	05/31/2024	4480	LABORMAX STAFFING	√	-5,123.68	-16,822.48
Bill Pmt -Check	05/31/2024	4463	Barnes Memorials	√	-4,800.00	-21,622.48
Bill Pmt -Check	05/31/2024	4464	CAL Turf Equipment & Supply Inc.	√	-2,719.29	-24,341.77
Bill Pmt -Check	05/31/2024	4471	Melanie Mendes Wenrich	√	-2,000.00	-26,341.77
Bill Pmt -Check	05/31/2024	4474	PLOTBOX INC	√	-1,350.00	-27,691.77
Bill Pmt -Check	05/31/2024	4462	Andy Hinojosa III CPA	√	-962.50	-28,654.27
Bill Pmt -Check	05/31/2024	4466	Ewing Irrigation Products Inc.	√	-937.90	-29,592.17
Bill Pmt -Check	05/31/2024	4469	Kenny Ruffa Construction	√	-753.00	-30,345.17
Bill Pmt -Check	05/31/2024	4470	Kevin Brejnak, CPA	√	-600.00	-30,945.17
Bill Pmt -Check	05/31/2024	4468	Home Depot Cedit Services	√	-526.79	-31,471.96
Bill Pmt -Check	05/31/2024	4467	High Sierra Lumber & Supply Inc.	√	-100.51	-31,572.47
Bill Pmt -Check	05/31/2024	4472	Morris Levin & Son	√	-79.00	-31,651.47
Bill Pmt -Check	05/31/2024	4465	Cintas First Aid Safety	√	-66.42	-31,717.89
Bill Pmt -Check	06/04/2024	4481	LABORMAX STAFFING	√	-3,855.19	-35,573.08
Bill Pmt -Check	06/04/2024	4476	CAL Turf Equipment & Supply Inc.	√	-2,517.25	-38,090.33
Bill Pmt -Check	06/04/2024	4478	Ewing Irrigation Products Inc.	√	-1,476.34	-39,566.67
Bill Pmt -Check	06/04/2024	4475	Andy Hinojosa III CPA	√	-1,325.00	-40,891.67
Bill Pmt -Check	06/04/2024	4477	Christy Vault Co, Inc.	√	-922.00	-41,813.67
Bill Pmt -Check	06/04/2024	4479	Office Depot	√	-387.78	-42,201.45
Bill Pmt -Check	06/10/2024	EFT	Southern California Edison	√	-1,779.93	-43,981.38
Bill Pmt -Check	06/12/2024	EFT	AT &T Internet	√	-70.00	-44,051.38
Check	06/13/2024	EFT	Paychex of New York LLC	√	-13,184.64	-57,236.02
Check	06/13/2024	EFT	Paychex of New York LLC	√	-3,736.55	-60,972.57
Check	06/13/2024	EFT	Paychex of New York LLC	√	-123.69	-61,096.26
Check	06/14/2024	10813	<i>employee payroll</i>	√	-1,222.40	-62,318.66
Check	06/14/2024	EFT	Paychex of New York LLC	√	-257.85	-62,576.51
Check	06/18/2024	EFT	AT & T Phone's	√	-273.49	-62,850.00
Bill Pmt -Check	06/20/2024	EFT	City of Tulare	√	-1,434.63	-64,284.63
Bill Pmt -Check	06/24/2024	EFT	Waste Management/USA Waste	√	-318.28	-64,602.91
Bill Pmt -Check	06/24/2024	EFT	AT & T Phone's	√	-255.61	-64,858.52
Bill Pmt -Check	06/26/2024	EFT	AT & T Phone's	√	-86.75	-64,945.27
Check	06/28/2024	EFT	Paychex of New York LLC	√	-13,014.41	-77,959.68
Check	06/28/2024	EFT	Paychex of New York LLC	√	-3,687.85	-81,647.53
Check	06/28/2024	10822	<i>employee payroll</i>	√	-1,206.28	-82,853.81
Check	06/28/2024	EFT	Paychex of New York LLC	√	-123.69	-82,977.50
Bill Pmt -Check	06/28/2024	EFT	Positive Pay - Bank of Sierra	√	-45.00	-83,022.50
Bill Pmt -Check	06/28/2024	EFT	SoCalGas	√	-26.34	-83,048.84
<b>Total Checks and Payments</b>					<b>-83,048.84</b>	<b>-83,048.84</b>
<b>Deposits and Credits - 22 items</b>						
Check	04/30/2024	4423	Tulare Chamber of Commerce	√	0.00	0.00
Check	04/30/2024	4428	TULARE COUNTY ROLL-OFF	√	0.00	0.00
Check	04/30/2024	4424	AT & T Mobility	√	0.00	0.00
Check	04/30/2024	4426	Home Depot Cedit Services	√	0.00	0.00
Bill Pmt -Check	05/17/2024	4454	Petty Cash	√	0.00	0.00
Bill Pmt -Check	05/17/2024	4458	CARQUEST AUTO PARTS - CP PHELP	√	0.00	0.00
Bill Pmt -Check	05/28/2024	EFT	AT & T Phone's	√	0.00	0.00
Deposit	06/07/2024			√	612.58	612.58
Deposit	06/07/2024			√	1,956.00	2,568.58

**Tulare Public Cemetery District  
Reconciliation Detail**

10160 - Bank of The Sierra - CHK ACCT, Period Ending 06/30/2024

Type	Date	Num	Name	Clr	Amount	Balance
Deposit	06/07/2024			√	31,936.57	34,505.15
Deposit	06/13/2024			√	5,012.40	39,517.55
Bill Pmt -Check	06/18/2024		Action Equipment Rentals, Inc.	√	0.00	39,517.55
Deposit	06/21/2024			√	23,500.00	63,017.55
Bill Pmt -Check	08/13/2024	4567	Barnes Memorials	√	0.00	63,017.55
Check	08/30/2024	4591	VOID	√	0.00	63,017.55
Bill Pmt -Check	08/30/2024	4593	Ewing Irrigation Products Inc.	√	0.00	63,017.55
Bill Pmt -Check	08/30/2024	4579	Ewing Irrigation Products Inc.	√	0.00	63,017.55
Bill Pmt -Check	08/30/2024	4583	LABORMAX STAFFING	√	0.00	63,017.55
Check	08/30/2024	4590	VOID	√	0.00	63,017.55
Check	08/30/2024	4592	VOID	√	0.00	63,017.55
Check	08/30/2024	4589	VOID	√	0.00	63,017.55
Check	09/11/2024	4600	VOID	√	0.00	63,017.55
Total Deposits and Credits					<u>63,017.55</u>	<u>63,017.55</u>
Total Cleared Transactions					<u>-20,031.29</u>	<u>-20,031.29</u>
Cleared Balance					-20,031.29	70,314.24
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 27 items</b>						
Bill Pmt -Check	05/17/2024	4444	PLOTBOX INC		-1,350.00	-1,350.00
Bill Pmt -Check	05/29/2024	EFT	County of Tulare		-143.32	-1,493.32
Bill Pmt -Check	05/31/2024	4484	Health Benefits Unit		-5,402.05	-6,895.37
Bill Pmt -Check	05/31/2024	4473	Patti E Ketchum		-2,500.00	-9,395.37
Bill Pmt -Check	05/31/2024	4486	RIGO'S SIGNS		-64.05	-9,459.42
Bill Pmt -Check	06/13/2024	4489	Joe Alaniz		-2,000.00	-11,459.42
Check	06/13/2024	4487	Mary Jane Orozco/Gilbert Orozco		-1,031.12	-12,490.54
Bill Pmt -Check	06/13/2024	4488	Tulare County Counsel		-812.50	-13,303.04
Bill Pmt -Check	06/26/2024	4500	LABORMAX STAFFING		-6,430.68	-19,733.72
Bill Pmt -Check	06/26/2024	4498	Health Benefits Unit		-5,402.05	-25,135.77
Bill Pmt -Check	06/26/2024	4492	CAL Turf Equipment & Supply Inc.		-2,904.22	-28,039.99
Bill Pmt -Check	06/26/2024	4496	Element Security Solutions, Inc.		-2,035.00	-30,074.99
Bill Pmt -Check	06/26/2024	4506	TULARE COUNTY ROLL-OFF		-1,840.40	-31,915.39
Bill Pmt -Check	06/26/2024	4495	Christy Vault Co, Inc.		-1,297.00	-33,212.39
Bill Pmt -Check	06/26/2024	4497	Ewing Irrigation Products Inc.		-1,011.92	-34,224.31
Bill Pmt -Check	06/26/2024	4490	Andy Hinojosa III CPA		-875.00	-35,099.31
Bill Pmt -Check	06/26/2024	4502	Office Depot		-450.43	-35,549.74
Check	06/26/2024	4520	Cynthia Kemp		-420.83	-35,970.57
Bill Pmt -Check	06/26/2024	4503	Reed Shaffer		-307.43	-36,278.00
Bill Pmt -Check	06/26/2024	4499	Home Depot Credit Services		-255.49	-36,533.49
Bill Pmt -Check	06/26/2024	4505	Roche Oil, Inc.		-194.63	-36,728.12
Bill Pmt -Check	06/26/2024	4494	CARQUEST AUTO PARTS - CP PHELPS INC.		-64.86	-36,792.98
Bill Pmt -Check	06/26/2024	4504	Res Com Pest Control		-50.00	-36,842.98
Bill Pmt -Check	06/26/2024	4493	California Business Machines		-35.87	-36,878.85
Bill Pmt -Check	06/26/2024	4501	Lowe's		-31.16	-36,910.01
Bill Pmt -Check	06/26/2024	4491	AT & T Mobility		-3.36	-36,913.37
Check	06/28/2024	EFT	Paychex of New York LLC		-327.85	-37,241.22
Total Checks and Payments					<u>-37,241.22</u>	<u>-37,241.22</u>
Total Uncleared Transactions					<u>-37,241.22</u>	<u>-37,241.22</u>
Register Balance as of 06/30/2024					<u>-57,272.51</u>	<u>33,073.02</u>

**Tulare Public Cemetery District  
Reconciliation Detail**

10500 - Cash in Treasury (772), Period Ending 06/30/2024

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						<b>301,031.00</b>
<b>Cleared Transactions</b>						
<b>Checks and Payments - 5 items</b>						
Invoice	05/29/2024	pvq15007	TULARE COUNTY PVQ	√	-31,936.57	-31,936.57
Invoice	05/29/2024	pvq15008	TULARE COUNTY PVQ	√	-1,956.00	-33,892.57
Invoice	05/29/2024	pvq15009	TULARE COUNTY PVQ	√	-612.58	-34,505.15
Invoice	06/05/2024	pvq15010	TULARE COUNTY PVQ	√	-5,012.40	-39,517.55
Invoice	06/12/2024	pvq15011	TULARE COUNTY PVQ	√	-23,500.00	-63,017.55
<b>Total Checks and Payments</b>					<b>-63,017.55</b>	<b>-63,017.55</b>
<b>Deposits and Credits - 13 items</b>						
Transfer	06/03/2024			√	50.00	50.00
Transfer	06/03/2024			√	12,050.00	12,100.00
Transfer	06/07/2024			√	32.69	12,132.69
Transfer	06/10/2024			√	17,027.50	29,160.19
Transfer	06/11/2024			√	879.70	30,039.89
Transfer	06/17/2024			√	54.13	30,094.02
Transfer	06/17/2024			√	75.00	30,169.02
Transfer	06/17/2024			√	11,757.95	41,926.97
Deposit	06/28/2024		Tax Apportionment	√	460.47	42,387.44
Deposit	06/28/2024		Tax Apportionment	√	578.32	42,965.76
Deposit	06/30/2024	Adju	Interest	√	38.91	43,004.67
Deposit	06/30/2024		Interest	√	2,669.48	45,674.15
Deposit	06/30/2024		Tax Apportionment	√	6,030.34	51,704.49
<b>Total Deposits and Credits</b>					<b>51,704.49</b>	<b>51,704.49</b>
<b>Total Cleared Transactions</b>					<b>-11,313.06</b>	<b>-11,313.06</b>
<b>Cleared Balance</b>					<b>-11,313.06</b>	<b>289,717.94</b>
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 10 items</b>						
Invoice	06/18/2024	pvq15014	TULARE COUNTY PVQ		-2,603.37	-2,603.37
Invoice	06/18/2024	pvq15015	TULARE COUNTY PVQ		-2,602.71	-5,206.08
Invoice	06/18/2024	pvq15013	TULARE COUNTY PVQ		-1,239.54	-6,445.62
Invoice	06/20/2024	pvq 15012	TULARE COUNTY PVQ		-18,334.80	-24,780.42
Invoice	06/26/2024	pvq15017	TULARE COUNTY PVQ		-10,815.80	-35,596.22
Invoice	06/26/2024	pvq15019	TULARE COUNTY PVQ		-5,865.16	-41,461.38
Invoice	06/26/2024	pvq15018	TULARE COUNTY PVQ		-4,190.67	-45,652.05
Invoice	06/26/2024	pvq15020	TULARE COUNTY PVQ		-2,427.11	-48,079.16
Invoice	06/26/2024	pvq15021	TULARE COUNTY PVQ		-420.83	-48,499.99
Invoice	06/28/2024	pvq15016	TULARE COUNTY PVQ		-1,921.58	-50,421.57
<b>Total Checks and Payments</b>					<b>-50,421.57</b>	<b>-50,421.57</b>
<b>Total Uncleared Transactions</b>					<b>-50,421.57</b>	<b>-50,421.57</b>
<b>Register Balance as of 06/30/2024</b>					<b>-61,734.63</b>	<b>239,296.37</b>

Tulare Public Cemetery District  
Reconciliation Detail

10600 - Endowment - Reserved (773), Period Ending 06/30/2024

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						<b>2,032,817.40</b>
<b>Cleared Transactions</b>						
<b>Deposits and Credits - 6 items</b>						
Transfer	06/03/2024			√	993.00	993.00
Transfer	06/10/2024			√	1,965.00	2,958.00
Transfer	06/11/2024			√	393.00	3,351.00
Transfer	06/17/2024			√	2,565.00	5,916.00
Deposit	06/30/2024	Adj	Interest	√	377.17	6,293.17
Deposit	06/30/2024		Interest	√	17,206.35	23,499.52
<b>Total Deposits and Credits</b>					<b>23,499.52</b>	<b>23,499.52</b>
<b>Total Cleared Transactions</b>					<b>23,499.52</b>	<b>23,499.52</b>
<b>Cleared Balance</b>					<b>23,499.52</b>	<b>2,056,316.92</b>
<b>Register Balance as of 06/30/2024</b>					<b>23,499.52</b>	<b>2,056,316.92</b>
<b>Ending Balance</b>					<b>23,499.52</b>	<b>2,056,316.92</b>



12:53 PM  
09/13/24

**Tulare Public Cemetery District  
Reconciliation Detail**

10700 - Cash in Expansion Account (807), Period Ending 06/30/2024

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
<b>Beginning Balance</b>							<b>211,684.76</b>
<b>Cleared Transactions</b>							
<b>Deposits and Credits - 2 items</b>							
Deposit		06/30/2024	Adj	Interest	√	38.28	38.28
Deposit		06/30/2024		Interest	√	1,800.08	1,838.36
<b>Total Deposits and Credits</b>						<b>1,838.36</b>	<b>1,838.36</b>
<b>Total Cleared Transactions</b>						<b>1,838.36</b>	<b>1,838.36</b>
<b>Cleared Balance</b>						<b>1,838.36</b>	<b>213,523.12</b>
<b>Register Balance as of 06/30/2024</b>						<b>1,838.36</b>	<b>213,523.12</b>
<b>Ending Balance</b>						<b>1,838.36</b>	<b>213,523.12</b>

1:00 PM  
09/13/24

Tulare Public Cemetery District  
Reconciliation Detail

10900 - Endowment - Unreserved (817), Period Ending 06/30/2024

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
<b>Beginning Balance</b>							<b>230,636.35</b>
<b>Cleared Transactions</b>							
<b>Deposits and Credits - 1 item</b>							
Deposit		06/30/2024	Adj	Interest	√	55.73	55.73
Deposit		06/30/2024		Interest	√	1,961.25	1,961.25
<b>Total Deposits and Credits</b>						<b>2,016.98</b>	<b>2,016.98</b>
<b>Total Cleared Transactions</b>						<b>2,016.98</b>	<b>2,016.98</b>
<b>Cleared Balance</b>						<b>2,016.98</b>	<b>232,653.33</b>
<b>Register Balance as of 06/30/2024</b>						<b>2,016.98</b>	<b>232,653.33</b>
<b>Ending Balance</b>						<b>2,016.98</b>	<b>232,653.33</b>

Tulare Public Cemetery District  
Reconciliation Detail

10950 - Pre-Need Payment Plan (886), Period Ending 06/30/2024

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						<b>287,933.63</b>
<b>Cleared Transactions</b>						
<b>Deposits and Credits - 12 items</b>						
Transfer	06/03/2024			√	60.00	60.00
Transfer	06/03/2024			√	108.26	168.26
Transfer	06/03/2024			√	200.00	368.26
Transfer	06/03/2024			√	734.11	1,102.37
Transfer	06/03/2024			√	1,080.10	2,182.47
Transfer	06/03/2024			√	1,615.00	3,797.47
Transfer	06/03/2024			√	2,638.16	6,435.63
Transfer	06/03/2024			√	2,660.48	9,096.11
Transfer	06/03/2024			√	3,813.11	12,909.22
Transfer	06/03/2024			√	5,463.81	18,373.03
Deposit	06/30/2024	Adj	Interest	√	30.73	18,403.76
Deposit	06/30/2024		Interest	√	2,309.27	20,713.03
<b>Total Deposits and Credits</b>					<b>20,713.03</b>	<b>20,713.03</b>
<b>Total Cleared Transactions</b>					<b>20,713.03</b>	<b>20,713.03</b>
<b>Cleared Balance</b>					<b>20,713.03</b>	<b>308,646.66</b>
<b>Register Balance as of 06/30/2024</b>					<b>20,713.03</b>	<b>308,646.66</b>
<b>Ending Balance</b>					<b>20,713.03</b>	<b>308,646.66</b>

## Tulare Public Cemetery District Profit & Loss Budget Performance

June 2024

	<u>Jun 24</u>	<u>Budget</u>	<u>Jul '23 - Jun 24</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
3999 • Total Beginning Cash Available	0	29,167	0	350,000	350,000
4000 • County Taxes					
4001 • Current Secured	7,069		216,240	0	0
4006 • Current Unsecured	0		0	0	0
4008 • Prior Secured	0		0	0	0
4009 • Prior Unsecured	0		0	0	0
4030 • Suppl Current Secured	0		0	0	0
4033 • Suppl Prior Secured	0		0	0	0
4052 • Other Taxes	0		4,243	0	0
4060 • Residual Distributions	0		0	0	0
4069 • PT Facilities	0		0	0	0
5000 • Aid-Other Governmental Agencies	0		0	0	0
5050 • Homeowners Property Tax Relief	0		0	0	0
4000 • County Taxes - Other	0	18,750	18,828	225,000	225,000
<b>Total 4000 • County Taxes</b>	<b>7,069</b>	<b>18,750</b>	<b>239,311</b>	<b>225,000</b>	<b>225,000</b>
4801 • Interest Income - 772	2,708	583	7,675	7,000	7,000
4801.1 • Transfer from Funds	0	5,000	0	60,000	60,000
5400 • Charges for Current Services					
5400.1 • Grave	17,790		312,550		
5400.2 • Niche	0		19,566		
5400.3 • Open and Close	21,800		362,196		
5400.4 • Administration	7,500		81,150		
5400.5 • Vault Installation	4,101		63,988		
5400.6 • Out of District Fee	244		24,855		
5400.7 • Transfer Fees	0		2,250		
5400.8 • Payment Plan Contract Fees	0		4,343		
5400.9 • Disinterment	0		3,450		
5400.10 • Saturday Service Fee	0		11,200		
5400.11 • Add On Packages	195		640		
5400 • Charges for Current Services - Other	0	66,667	0	800,000	800,000
<b>Total 5400 • Charges for Current Services</b>	<b>51,630</b>	<b>66,667</b>	<b>886,187</b>	<b>800,000</b>	<b>800,000</b>
5450 • Concrete Base Sales	2,800	6,667	55,900	80,000	80,000
5460 • Vault Sales	11,081	14,583	155,422	175,000	175,000
5470 • Vase Sales	150		810		
5805 • Misc. Revenue	439	2,083	9,374	25,000	25,000
5833 • Grant Revenue	0		0	0	0
5834 • Restitution	0	50	0	600	600
5835 • Other Revenue	0	208	0	2,500	2,500
6860 • Interest Income	2,309		5,374		
<b>Total Income</b>	<b>78,188</b>	<b>143,757</b>	<b>1,360,053</b>	<b>1,725,100</b>	<b>1,725,100</b>

## Tulare Public Cemetery District Profit & Loss Budget Performance

June 2024

	Jun 24	Budget	Jul '23 - Jun 24	YTD Budget	Annual Budget
<b>Cost of Goods Sold</b>					
5900 • Concrete Base for Headstones	2,800	6,667	55,900	80,000	80,000
5901 • Vault Costs	3,023	5,833	66,358	70,000	70,000
5905 • Vase Costs	0	0	0	0	0
5908 • Emblem for Urn Costs	0	0	0	0	0
5915 • Miscellaneous Service Supplies	73	83	393	1,000	1,000
<b>Total COGS</b>	5,896	12,583	122,652	151,000	151,000
<b>Gross Profit</b>	72,291	131,174	1,237,402	1,574,100	1,574,100
<b>Expense</b>					
<b>6000 • Payroll and Employee Benefits</b>					
6001 • Regular Payroll	43,343	45,917	446,472	551,000	551,000
6002 • Overtime	1,299	1,667	12,244	20,000	20,000
6004 • Health Insurance Benefits	5,319	9,000	78,766	108,000	108,000
6005 • Extra Help	10,138	2,417	96,052	29,000	29,000
6008 • Directors Fees	225	250	2,275	3,000	3,000
6011 • Retirement-SD Portion	3,247	3,667	45,238	44,000	44,000
6012 • Social Security and Medicare	3,407	3,667	35,313	44,000	44,000
6015 • Workers Compensation Ins	2,660	2,667	31,924	32,000	32,000
6016 • Unemployment Ins.	0	292	3,492	3,500	3,500
6017 • PTO Accrued Payout	1,313	1,313	17,446	15,750	15,750
6018 • Other	0	167	0	2,000	2,000
6000 • Payroll and Employee Benefits - Other	0	0	0	0	0
<b>Total 6000 • Payroll and Employee Benefits</b>	70,951	71,021	769,222	852,250	852,250
<b>7003 • County Tax Admin Fees</b>					
70031 • Finance Charges / Fees	19		761		
7003 • County Tax Admin Fees - Other	0	500	4,957	6,000	6,000
<b>Total 7003 • County Tax Admin Fees</b>	19	500	5,718	6,000	6,000
<b>7004 • Clothing and Personal Supplies</b>					
70042 • PPE - Personal Protective Equip	278		3,187		
70043 • First Aid Supplies	207		2,706		
7004 • Clothing and Personal Supplies - Other	0	500	355	6,000	6,000
<b>Total 7004 • Clothing and Personal Supplies</b>	485	500	6,248	6,000	6,000
<b>7005 • Telecommunications</b>					
70051 • Internet	91		1,679		
70052 • Phone Lines	165		5,468		
70053 • Tablet	3		302		
7005 • Telecommunications - Other	157	625	3,995	7,500	7,500
<b>Total 7005 • Telecommunications</b>	416	625	11,444	7,500	7,500

## Tulare Public Cemetery District Profit & Loss Budget Performance

June 2024

	Jun 24	Budget	Jul '23 - Jun 24	YTD Budget	Annual Budget
7006 · Vaults and Liners	0	0	986	0	0
7008 · Freight/Delivery Fees	0	83	174	1,000	1,000
7009 · Household Supplies	0	208	174	2,500	2,500
7010 · Insurance					
70101 · General Liability Insurance	3,103		37,234		
70102 · Property Insurance	301		3,609		
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	43,205	43,205
<b>Total 7010 · Insurance</b>	<b>3,404</b>	<b>3,600</b>	<b>43,205</b>	<b>43,205</b>	<b>43,205</b>
7011 · Concrete Base for Headstones	0	0	0	0	0
7025 · Mileage Reimbursement Expense	0	83	1,074	1,000	1,000
7030 · Maintenance and Repairs					
70200 · Repair & Main. - KERN Equipment	864		21,910		
70201 · Equipment & Supplies for Serv	4,566		15,128		
70203 · Diesel KERN for Equipment	384		3,956		
70204 · Unleaded - KERN Fuel for Equip	195		2,385		
70205 · Unleaded - North Fuel Equip	0		869		
70206 · Repair & Main. -North Equipment	0		5,400		
70207 · Diesel NORTH for Equipment	423		2,151		
70209 · Sprinkler NORTH Repairs/Supply	0		1,208		
70210 · Tools -KERN Ground Maintenance	0		744		
70211 · Repair & Main.-KERN Location	17		1,243		
70212 · Fence Repairs and Mainteance	307		307		
70213 · Fence Repairs NORTH J and Maint	0		3,279		
70215 · Tools - North Ground Maintenanc	422		707		
70300 · Repair & Main. - Outside KERN	0		4,363		
70301 · Safety Supplies & Compliance	459		772		
70302 · Cleaning Supplies	0		467		
70305 · Repair & Main. - Headstones/Con	4,100		8,750		
70307 · Repair & Maint.-Outside North	0		16,572		
70308 · Weed Control Spray for Grounds	786		3,908		
70309 · Sprinkler KERN Repairs/Supplies	3,155		9,784		
70310 · Grounds Tools for Maintenance	0		329		
70311 · Landscaping -flowers grass tree	0		12,537		
70400 · Repair & Main. - Building Kern	0		2,755		
70401 · Pest Control	100		1,674		
70402 · Repair & Main. North Building	0		2,196		
7030 · Maintenance and Repairs - Other	4,797	13,750	13,030	165,000	165,000
<b>Total 7030 · Maintenance and Repairs</b>	<b>20,576</b>	<b>13,750</b>	<b>136,424</b>	<b>165,000</b>	<b>165,000</b>

## Tulare Public Cemetery District Profit & Loss Budget Performance

June 2024

	Jun 24	Budget	Jul '23 - Jun 24	YTD Budget	Annual Budget
<b>7036 • Office Supplies and Expense</b>					
61000 • Copier/Equipment Lease	449		4,007		
61001 • Water / Breakroom Supplies	235		2,390		
62000 • Office Supplies	369		8,716		
63000 • Computer Repairs and Expense	0		135		
65000 • Software Programs/ Website	1,350		18,497		
66100 • Plotbox Software Project	0		4,050		
7036 • Office Supplies and Expense - Other	171	3,792	7,129	45,500	45,500
<b>Total 7036 • Office Supplies and Expense</b>	<b>2,574</b>	<b>3,792</b>	<b>44,924</b>	<b>45,500</b>	<b>45,500</b>
<b>7037 • Marketing</b>	0	417	0	5,000	5,000
<b>7039 • Miscellaneous</b>	0	208	1,334	2,500	2,500
<b>7040 • Bank Fees</b>	45		495		
<b>7043 • Professional Fees</b>					
68100 • Accounting	1,286		21,097		
68200 • Auditing	0		17,702		
68201 • Employment - Background/Drug Sc	0		452		
68300 • Legal	2,071		16,107		
7043 • Professional Fees - Other	0	3,875	0	46,500	46,500
<b>Total 7043 • Professional Fees</b>	<b>3,357</b>	<b>3,875</b>	<b>55,357</b>	<b>46,500</b>	<b>46,500</b>
<b>7045 • Security</b>					
70451 • Alarm Service	0		1,025		
7406 • SECURITY NORTH	0		10,998		
7045 • Security - Other	0	1,833	13,151	22,000	22,000
<b>Total 7045 • Security</b>	<b>0</b>	<b>1,833</b>	<b>25,173</b>	<b>22,000</b>	<b>22,000</b>
<b>7059 • Publications and Legal Notices</b>					
70591 • Membership Dues	0		4,321		
7059 • Publications and Legal Notices - Other	0	417	375	5,000	5,000
<b>Total 7059 • Publications and Legal Notices</b>	<b>0</b>	<b>417</b>	<b>4,696</b>	<b>5,000</b>	<b>5,000</b>
<b>7073 • Training / Education</b>	0	417	2,557	5,000	5,000
<b>7074 • Transportation and Travel</b>					
70742 • Meal/Food Reimbursement	0		252		
7074 • Transportation and Travel - Other	0	333	1,778	4,000	4,000
<b>Total 7074 • Transportation and Travel</b>	<b>0</b>	<b>333</b>	<b>2,030</b>	<b>4,000</b>	<b>4,000</b>

## Tulare Public Cemetery District Profit & Loss Budget Performance

June 2024

	Jun 24	Budget	Jul '23 - Jun 24	YTD Budget	Annual Budget
<b>7081 · Utilities</b>					
77100 · SCE KERN ELECTRIC	0		5,524		
77101 · SCE ELECTRIC NORTH	0		10,674		
77200 · SO Cal Gas	26		585		
77300 · Water, Sewer	3,657		20,978		
779001 · Waste Disposal North	318		5,743		
79000 · Waste Disposal Kern	937		9,448		
7081 · Utilities - Other	0	6,250	0	75,000	75,000
<b>Total 7081 · Utilities</b>	4,938	6,250	52,953	75,000	75,000
<b>7090 · Vehicle Expense</b>	0	8	0	100	100
<b>7425 · Taxes</b>	0	250	7,852	3,000	3,000
<b>8000 · Land</b>	0		0	0	0
8001 · Graves Repurchase	0	1,667	36,800	20,000	20,000
8002 · Niches	0	4,167	0	50,000	50,000
8100 · Building and Improvements	0	4,167	0	50,000	50,000
8300 · Equipment					
8302 · Grounds NORTH Equipment	0		487		
8301 · Grounds KERN Equipment	0		1,407		
8300 · Equipment - Other	0	4,167	0	50,000	50,000
<b>Total 8300 · Equipment</b>	0	4,167	1,894	50,000	50,000
<b>7432 · Appropriation for Contingencies</b>	0	8,837	0	106,045	106,045
<b>Total Expense</b>	106,765	131,175	1,210,734	1,574,100	1,574,100
<b>Net Ordinary Income</b>	-34,474	-1	26,668	0	0
<b>Other Income/Expense</b>					
<b>Other Income</b>					
9100 · Endowment - 773					
9101 · Endowment Revenue -Current Serv	9,895	8,333	137,312	100,000	100,000
9102 · Interest Income - Endowment 773	17,206	3,750	60,627	45,000	45,000
<b>Total 9100 · Endowment - 773</b>	27,101	12,083	197,939	145,000	145,000
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	0	1,083	18,453	13,000	13,000
9203 · Interest Income - 807	3,855	167	8,299	2,000	2,000
9204 · Current Services Admin (807)	0	2,000	44,029	24,000	24,000
<b>Total 9200 · Fund for Future Expansion - 807</b>	3,855	3,250	70,781	39,000	39,000



## Tulare Public Cemetery District Profit & Loss Budget Performance

June 2024

	Jun 24	Budget	Jul '23 - Jun 24	YTD Budget	Annual Budget
<b>9300 - Unreserved Funds - 817</b>					
<b>9301 - Interest Income - 817</b>	0	292	5,764	3,500	3,500
<b>Total 9300 - Unreserved Funds - 817</b>	0	292	5,764	3,500	3,500
<b>9400 - Pre Need - 886</b>					
5400.1P - Pre-Need Grave	8,500		31,000		
5400.2P - Niche	0		7,173		
5400.3P - Open and Close	2,800		38,400		
5400.4P - Administration	600		6,986		
5400.5P - Vault Installation	315		8,553		
5400.6P - PreNeed Vault Sales	0		28,660		
5400.7P - PreNeed Endowment	993		8,775		
5400.8P - Payment Plan Contracts	289		1,551		
<b>9401 - Interest Income - 886</b>	31	150	2,154	1,800	1,800
<b>Total 9400 - Pre Need - 886</b>	13,528	150	133,252	1,800	1,800
<b>9900 - Other Income</b>					
<b>9901 - CD Interest</b>	0	292	0	3,500	3,500
<b>Total 9900 - Other Income</b>	0	292	0	3,500	3,500
<b>Total Other Income</b>	44,485	16,067	407,737	192,800	192,800
<b>Net Other Income</b>	44,485	16,067	407,737	192,800	192,800
<b>Net Income</b>	<u>10,011</u>	<u>16,066</u>	<u>434,405</u>	<u>192,800</u>	<u>192,800</u>