

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

**Board of Trustees**  
Jessica Edwards • Mary Mathias-Wiseman • Darla Rambonga  
Veisia Tautuaa • Ryan Wilson

## **Notice of Regular Board Meeting & Agenda**

**Tuesday, May 12, 2026 • 1 p.m.**

**Location: Cemetery District Office, 900 E. Kern Ave, Tulare, CA 93274**

**LIVE STREAM:** View the live stream of the Board meeting online via Microsoft Teams: [Click here to join the meeting.](#) Meeting ID: 937 184 217 251 2; Passcode: BC7Zx2

**PUBLIC COMMENTS:** Members of the public may comment on any item not appearing on the Agenda. Under state law, matters presented under this item cannot be discussed or acted upon by the Board at this time. For items appearing on the Agenda, the public is invited to make comments when the item comes up for Board consideration. So that all interested parties have an opportunity to speak, any person addressing the Board will be limited to a maximum of three (3) minutes, with a total of fifteen (15) minutes allotted for the Public Comment Period. Comments should be relevant to matters within the Board's subject matter jurisdiction and not repetitive of previous speakers. If you wish to agree with a previous speaker, you may state so on the record. If you have a written statement, please hand it to the Board Clerk/District Manager and it will be included in the minutes of this meeting and circulated to the Board. At all times, please use the microphone and state your name for the record.

**ACCOMMODATIONS:** In compliance with the Americans with Disabilities Act (ADA), if you need special assistance to participate in this meeting, please contact the District as soon as possible during office hours: (559) 686-5544 or email [office@tularecemetery.net](mailto:office@tularecemetery.net). Reasonable requests made at least 48 hours in advance of the meeting will ensure accessibility to this meeting.

**BOARD AGENDA:** Documents related to the items on this Agenda are available for public inspection in the Cemetery District Office, located at 900 E. Kern Avenue, Tulare, during normal business hours, 8 a.m. – 4 p.m., Monday through Friday. Such documents are also available online, subject to staff's ability to post the documents before the meeting, at the following website: <https://www.tularecemetery.net/governance>.

1. **Call to Order**
2. **Roll Call**
3. **Public Comment** – Public comments may be limited to three (3) minutes in compliance with the Brown Act.
4. **Board Election** – Nominations and vote for position of Board Chair and Board Secretary
5. **Minutes** – Approval of Minutes from March 24, 2026 Regular Board Meeting and April 21, 2026 Special Board Meeting
6. **Internal Audit Report** – Presented by County of Tulare Auditor-Controller Office

7. **Interment Counts Report** – Approve and accept a report on the March and April 2026 interment counts.
8. **Financial Reports** – Approve and accept a report on the March and April 2026 financials.
9. **Bank of Sierra Account Closure** – Action item to close Bank of Sierra Revolving Fund account and deposit remaining funds into General Treasury Fund 772 Account.
10. **Budget Amendment for Fund 886** – Approve an amendment to the Fiscal Year 2025-2026 Adopted Budget to open an expense line for Fund 886
11. **North Cemetery Tree Maintenance Estimates** – Review estimates and approve one for tree maintenance at North Cemetery
12. **District Manager Report** – Report on cemetery operations, grounds maintenance, project prioritization
13. **Memorial Day 2026** – Report and discuss Memorial Day plans for Cemetery
14. **Board Member Comments/Discussion**
15. **Next Regular Meeting** – 1 p.m., Tuesday, June 23, 2026 at the Kern Cemetery, 900 E. Kern Ave, Tulare, CA 93274
  - a. Discuss date/time of regular meetings, action item to amend meeting date/time of Bylaws if necessary.
16. **Adjourn**

**MEMBERS OF THE BOARD**

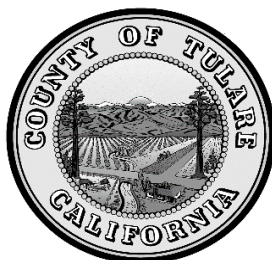
LARRY MICARI  
District One

PETE VANDER POEL – Chair  
District Two

AMY SHUKLIAN – Vice Chair  
District Three

EDDIE VALERO  
District Four

DENNIS TOWNSEND  
District Five



JASON T. BRITT  
County Administrative Officer

JENNIFER M. FLORES  
County Counsel

MELINDA BENTON  
Chief Clerk

ADMINISTRATION BUILDING  
2800 W. Burrel Avenue  
Visalia, CA 93291  
(559) 636-5000  
(559) 615-3009

# Board of Supervisors Agenda Minutes

**Members Present:** Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend

**March 24, 2026**

**1:00 PM Board Convenes**

**Board of Supervisors Chambers  
2800 W. Burrel Avenue  
Visalia, CA 93291**

1. Public Comments.

**Public Comments: Anna Limon; Vicki Gilson**

## **CONSENT CALENDAR (Numbers 2 through 6)**

### **NOTICE TO THE PUBLIC**

These items are routine and usually approved by one motion. Before action by the Board, the Chair will ask the Board Members and the public if they wish to remove any item from the Consent Calendar for separate consideration. Items removed from the Consent Calendar may be heard immediately before or after the approval of the Consent Calendar, or may be set aside until later in the meeting.

**Moved by Eddie Valero, seconded by Dennis Townsend to Approved Consent Calendar (Numbers 2 through 6).**

**AYES:** Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend  
**Final Result:** 5 – 0 Passed

### **Tulare Public Cemetery District - Consent Items**

2. Approve minutes from the January 27, 2026, Regular meeting

**Resolution No.** TPC 2026-007

3. Accept the Fiscal Year 2025 Year-End Auditor Report. Direct the District Manager to forward a copy of the report to the State Controller.

**Resolution No.** TPC 2026-008

4. Approve amendments to the Bylaws of the Tulare Public Cemetery District, effective March 24, 2026

**Resolution No.** TPC 2026-009

5. Designate the Tulare County Chief of Payroll and designee, and the Tulare Public Cemetery District Manager as authorized representatives before the Internal Revenue Service, effective upon appointment. Designate the Tulare Public Cemetery District Manager as the authorized representative before the Employee Development Department, effective upon appointment.

**Resolution No.** TPC 2026-010

6. Designate the District Manager as the authorized administrator contact for the CALPERS account effective upon appointment.

**Resolution No.** TPC 2026-011

### **ITEMS NOT TIMED**

**Items not specifically timed may be taken in any order**

7. Appoint Trilby Barton as Tulare Public Cemetery District Manager effective April 1, 2026. Approve the District Manager Contract with Trilby Barton for the position of Tulare Public Cemetery District Manager in the amount of \$67,000 annually, effective April 1, 2026, through March 31, 2031. Terminate Agreement TPC-03 with Trilby Barton for consulting services, effective March 31, 2026. Terminate the interim appointment of the Tulare County Administrative Officer as acting District manager, and the authority to delegate responsibilities, effective March 31, 2026.

**Resolution No.** TPC 2026-012

**Agreement No.** TPC-05

**Moved by Eddie Valero, seconded by Amy Shuklian to Approved.**

**AYES:** Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend

**Final Result:** 5 – 0 Passed

**Jason Britt, Interim District Manager – Staff presentation**

8. Approve and accept a report on the January and February 2026 interment counts.

**Resolution No.** TPC 2026-013

**Moved by Larry Micari, seconded by Amy Shuklian to Approved.**

**AYES:** Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend

**Final Result:** 5 – 0 Passed

**Trilby Barton, District Manager – Staff presentation**

**Public Comments: Mary Sepeda**

9. Approve and accept the January and February 2026 financial reports.

**Resolution No.** TPC 2026-014

**Moved by Eddie Valero, seconded by Dennis Townsend to Approved.**

**AYES:** Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend

**Final Result:** 5 – 0 Passed

**Trilby Barton, District Manager – Staff presentation**

10. Approve the Pre-need Plot Purchase Policy, Safety Committee Policy, and Vehicle Policy.

**Resolution No.** TPC 2026-015

**Moved by Eddie Valero, seconded by Dennis Townsend to Approved.**

**AYES:** Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend

**Final Result:** 5 – 0 Passed

**Trilby Barton, District Manager – Staff presentation**

11. Approve the Tulare Public Cemetery District Board of Trustees Orientation Packet and manual. Authorize the District Manager to update Board member, staff, and meeting schedule information to keep the manual current.

**Resolution No.** TPC 2026-016

**Moved by Larry Micari, seconded by Eddie Valero to Approved.**

**AYES:** Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend

**Final Result:** 5 – 0 Passed

**Trilby Barton, District Manager – Staff presentation**

12. Receive a report from the District Manager.

**Trilby Barton, District Manager – Staff presentation**

**Public Comments: Mary Sepeda**

**1:43 p.m. Adjourned**

**MEMBERS OF THE BOARD**

LARRY MICARI  
District One

PETE VANDER POEL – Chair  
District Two

AMY SHUKLIAN – Vice Chair  
District Three

EDDIE VALERO  
District Four

DENNIS TOWNSEND  
District Five



JASON T. BRITT  
County Administrative Officer

JENNIFER M. FLORES  
County Counsel

MELINDA BENTON  
Chief Clerk

ADMINISTRATION BUILDING  
2800 W. Burrel Avenue  
Visalia, CA 93291  
(559) 636-5000  
(559) 615-3009

# Board of Supervisors Agenda Minutes

**Members Present:** Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend

## SPECIAL MEETING

SITTING AS THE TULARE COUNTY BOARD OF SUPERVISORS AND  
THE TULARE PUBLIC CEMETERY DISTRICT

**April 21, 2026**

**8:45 AM Board Convenes**

**Board of Supervisors Chambers  
2800 W. Burrel Avenue  
Visalia, CA 93291**

## CONSENT CALENDAR

### NOTICE TO THE PUBLIC

These items are routine and usually approved by one motion. Before action by the Board, the Chair will ask the Board Members and the public if they wish to remove any item from the Consent Calendar for separate consideration. Items removed from the Consent Calendar may be heard immediately before or after the approval of the Consent Calendar, or may be set aside until later in the meeting.

### Tulare Public Cemetery District - Consent Items

1. Approve an amendment to the 2026 Regular Meeting Schedule, setting the meeting location to 900 E. Kern Ave., Tulare, effective May 12, 2026. Cancel the April 28, 2026 meeting.

**Resolution No.** TPC 2026-017

**Moved by Amy Shuklian, seconded by Dennis Townsend to Approved.**

**AYES:** Larry Micari, Pete Vander Poel, Amy Shuklian, Eddie Valero, Dennis Townsend  
**Final Result:** 5 – 0 Passed



*County of*

TULARE

Auditor-Controller's Office

## Tulare Public Cemetery District Compliance and Internal Control Report

Requested Engagement: Full-cycle Audit  
For the Period of July 1, 2020 through June 30, 2025

April 27, 2026

# Table of Contents

Transmittal Letter .....	i
Report Highlights .....	ii
Compliance and Internal Controls Report .....	1
Findings and Recommendations.....	5
A. Scope Limitation - Lack of Supporting Documentation .....	5
B. Segregation of Duties .....	8
C. Independence Consideration - External Auditor Role in Accounting Functions.....	8
D. Late Payments & Finance Charges .....	9
E. Pay Rate Changes Processed Prior to Formal Approval .....	10
F. Timesheet Review Deficiencies Resulting in Payroll Overpayments and Underpayments.....	11
G. CalPERS Reconciliation .....	12
H. Cash Disbursements Deficiencies.....	13
I. Year-End Disbursements Cutoff .....	14



# County of Tulare

221 S. Mooney Blvd. Room 101-E  
Visalia, CA 93291

Cass Cook · Auditor-Controller

Justin Avila · Assistant Auditor-Controller

Telephone: (559) 636-5200

Fax: (559) 730-2547

April 27, 2026

Trilby Barton  
Tulare Public Cemetery District  
900 E Kern Ave  
Tulare, CA 93274

Subject: Tulare Public Cemetery District Requested Engagement: Full-cycle Audit Report

Dear Ms. Barton:

Enclosed is the Financial Reporting and Audits division's Tulare Public Cemetery District Audit Risk-Based Audit Report of the Tulare Public Cemetery District (the District) for the period of July 1, 2020, through June 30, 2025. This report contains the results of our audit that was conducted under California Government Code Section 26883 and the County of Tulare (the County) Board of Supervisors' Resolution No. 76-217, which authorizes the County Auditor to conduct audits of any district whose funds are kept in the county treasury. The report presents our findings, recommendations, and the District's management responses.

Per the Internal Audit Charter, the internal auditors "will be responsible for appropriate follow-up on engagement findings and recommendations. All significant findings will remain in an open issues file until cleared." Internal audit staff will perform a follow-up review to determine whether our recommendations have been implemented.

We believe implementing our recommendations will improve the District's operations and facilitate compliance with laws, regulations, and applicable policies and procedures. We appreciate the District's cooperation during the audit process and their willingness to implement our recommendations.

This report is intended solely for the informational use of the District's management and the Tulare County Audit Committee and is not intended to be, nor should be, used by anyone other than these specified parties without consent. However, public policy dictates that this report is a matter of public record, and its distribution is not limited.

Sincerely,

Cass Cook  
Auditor-Controller

# Report Highlights

Tulare Public Cemetery District

Requested Engagement: Full-cycle Audit

July 1, 2020 through June 30, 2025



## Objective

To assess the operational and financial management practices of the Tulare Public Cemetery District to ensure compliance with relevant laws, regulations, and applicable policies and procedures. Evaluate the effectiveness of internal controls and identify opportunities for process improvements, aiming to enhance transparency, accountability, and overall efficiency in managing cemetery operations.

## What We Found

- A1. Scope Limitation – Journal Entries (Missing Documentation)
- A2. Scope Limitation – Payroll (Missing Documentation)
- B. Segregation of Duties Weaknesses
- C. Auditor Independence Risk
- D. Late Payments & Finance Charges
- E. Pay Rate Changes Without Prior Approval
- F. Timesheet Review Deficiencies
- G. CalPERS Reconciliation Errors
- H. Cash Disbursement Control Deficiencies
- I. Year-End Cutoff Errors

## What We Recommend

- A1. Establish and enforce policies requiring all journal entries to include supporting documentation, clear explanations, and evidence of independent review and approval.
- A2. Maintain complete documentation for pay changes, bonuses, overtime approvals, and PTO cash-outs. Update handbook and require standardized forms and approvals.
- B. Separate key financial responsibilities. If staffing is limited, implement compensating controls such as independent Board review.
- C. Ensure all routine accounting functions are performed internally, not by the external auditor.
- D. Implement formal accounts payable processes, including monthly credit card reconciliations. Record finance charges consistently.
- E. Require documented management approval for all pay increases before processing. Perform periodic reviews of payroll changes.
- F. Require thorough review of timesheets before payroll processing.
- G. Perform regular reconciliation of CalPERS contributions to ensure accuracy of rates, earnings, and reported amounts.
- H. Strengthen disbursement controls, including documentation requirements, duplicate payment detection, reconciliations, and timely payment procedures.
- I. Implement a formal year-end accrual process and checklist to ensure all liabilities are properly recorded in the correct period.

## What the District Does Well

- Revenue transactions are consistently recorded and properly classified.
- Expenditures related to grant-funded programs appeared to comply with applicable requirements.
- New management has begun implementing more structured financial reporting practices, such as regular financial reports and improved organization of records.

# Compliance and Internal Controls Report

## Introduction

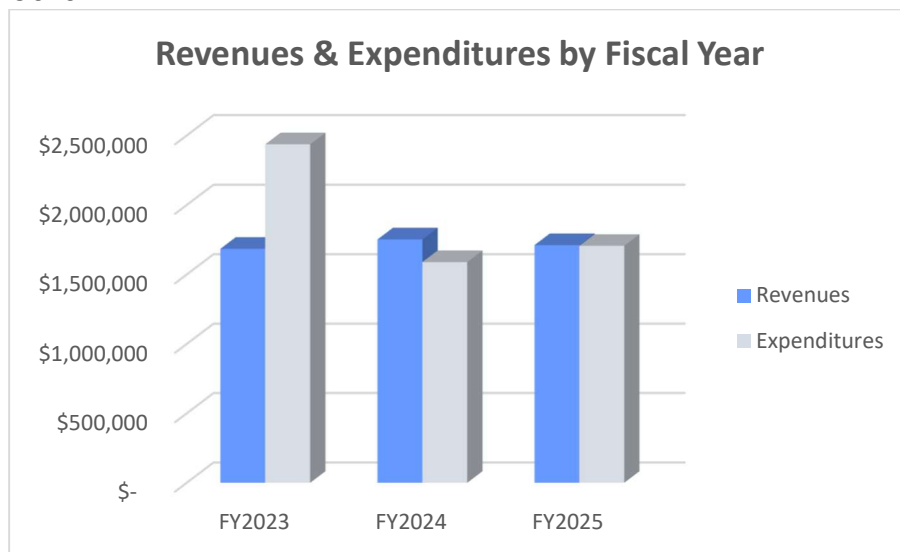
---

In accordance with California Government Code Section 26883 and County of Tulare (the County) Board of Supervisors' (the Board) Resolution No. 76-217, the Financial Reporting and Audits (FR&A) division of the Auditor-Controller's Office performed a compliance audit with a focus on internal controls of the Tulare Public Cemetery District's (the District) activity for the period of July 1, 2020 through June 30, 2025. The FR&A division is supervised by the Auditor-Controller and is independent with respect to the District.

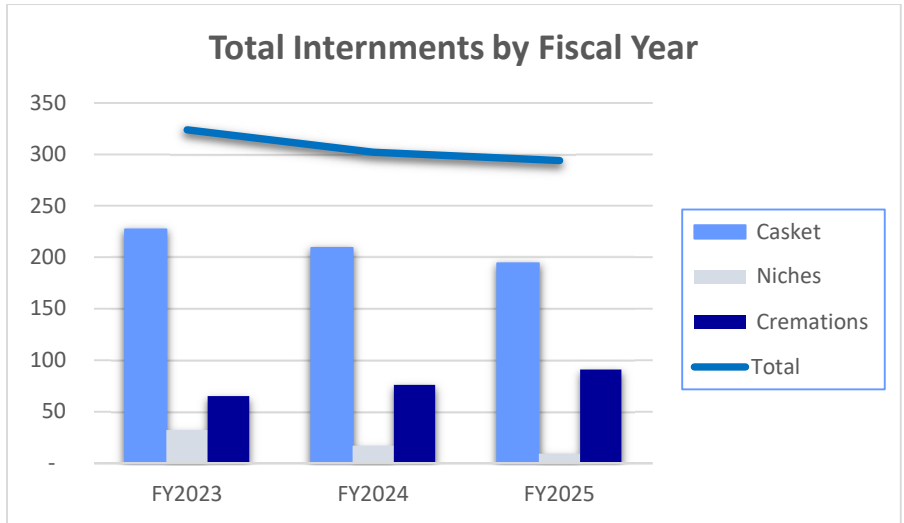
## Background

---

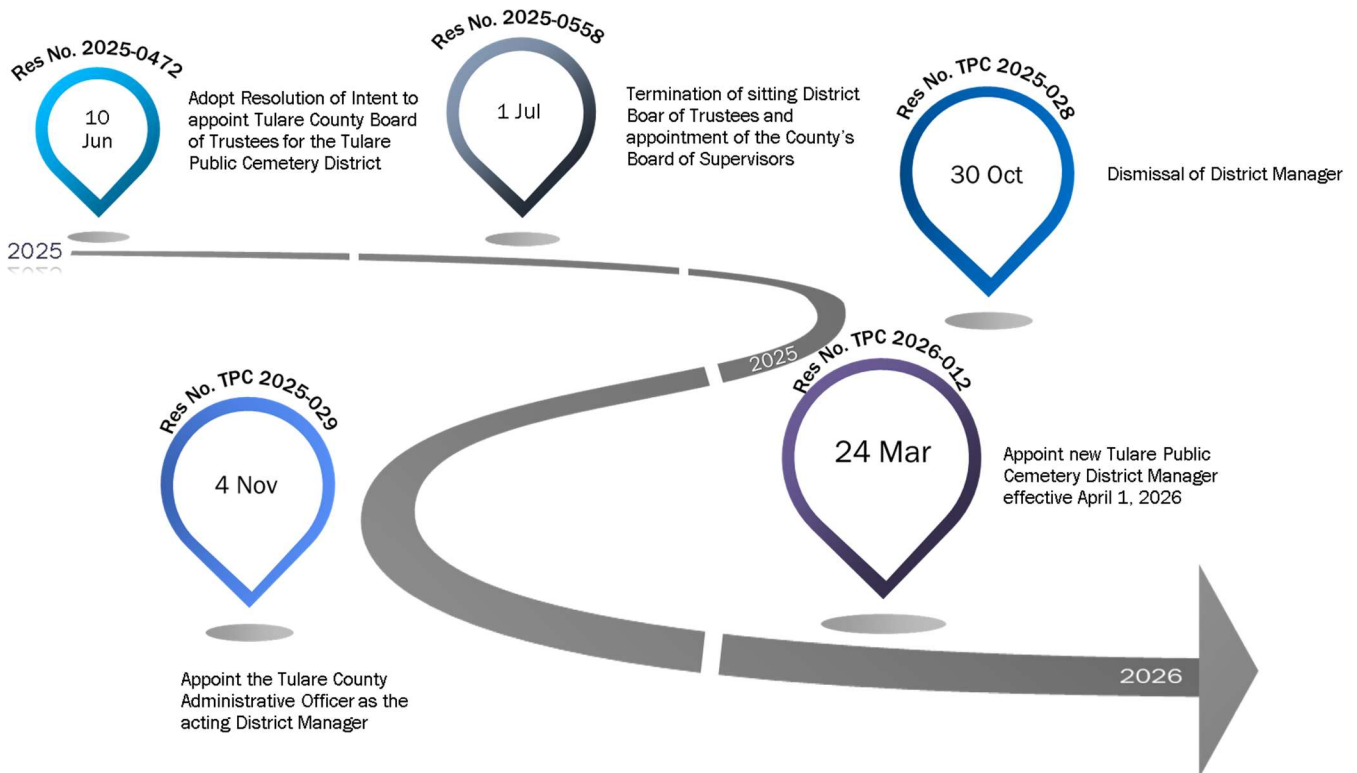
The District was established August 1, 1927, under the State Cemetery District Act of 1909 and as subsequently amended. It was later incorporated in the California Health and Safety code of 1939. At the time of organization, the Cemetery District took over the then existing Tulare City Cemetery, which had been in operation for approximately fifty years. The District operates as a special district under California Law and is subject to applicable sections of the Health and Safety Code Section 9010.



The District operates out of two (2) locations and is responsible for providing burial and cemetery services to the local community. Daily operations include arranging interments, including both traditional burials and cremation placements, and offering support with selecting plots and planning ahead. The District also maintains and cares for cemetery grounds, ensuring they remain clean and safe, while overseeing graves, markers, and landscaping. The District employs approximately 10 full-time staff, including three dedicated to operations and the remaining responsible for grounds maintenance. Revenue is derived from an allocation of property taxes, sale of burial spaces and services such as opening and closing graves and setting headstones.



Public concern about transparency and cemetery operations in addition to previous Board meetings have highlighted the need for ongoing review of internal controls and compliance. The following timeline illustrates the recent changes to governance within the District:



Prior to the County's recent involvement, the District maintained its own financial records and deposited funds into the County Treasury. To pay invoices, a Payment Request and approved Order to Disburse signed by board members was submitted to the County. The County processed the payment and transferred funds to the District's outside bank account via electronic funds transfer. Payroll was processed by the District Manager. The District is currently transitioning to a bookkeeping district where the County will manage the District's bookkeeping, accounting and payroll functions. The District maintains operations and decisions over financial resources.

## Objective

---

The objective of this audit was to assess the District's internal controls and compliance with applicable laws, policies and procedures, and best practices. The overarching objective was to increase transparency, accountability, and identify opportunities for process improvement. We conducted this audit in accordance with the Institute of Internal Auditors' Global Internal Audit Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. It should be noted that such an audit is not designed and cannot be relied upon to disclose all errors, defalcations, and other similar irregularities, although they may be discovered as a result of our audit. We believe that our audit provides a reasonable basis for our findings and conclusions based on our audit objective.

## Scope

---

The originally planned scope of the audit was July 1, 2020 through June 30, 2025. During the course of the audit, the scope was amended to better align with organizational priorities and the availability of reliable data. As additional information was obtained from the District and the County's involvement increased, it became evident that comprehensive assessment of earlier fiscal periods would not materially contribute to the audit objectives. The audit scope was refined to concentrate on fiscal years 2024 and 2025, where the majority of relevant activity and risk exposure is concentrated.

## Methodology

---

We obtained pertinent District policies, procedures, and best practices as they relate to each cycle. We conducted interviews with District staff who participate in the daily operations. Source documentation and reports were obtained through QuickBooks (the District's accounting system), PayChex (the District's payroll and human resources system), and the District's personnel. Digital copies of records were used as evidence and verified through physical examination.

To provide a reasonable basis for our findings and conclusions we performed the following procedures:

- Financial Statements Review:
  - Year-over-year analysis of financial activity and inquiry of significant variances.
  - Review externally audited financial statements.
- Internal Controls
  - Document the District's processes by obtaining written policies and procedures and conducting interviews with personnel.
  - Assess District segregation of duties.

- Substantive Testing of the following areas:
  - Cash disbursements
  - Cash Receipts
  - Payroll
  - Capital assets
  - Journal Entries
  - Bank Reconciliations

## Conclusion

---

Overall, the audit identified weaknesses in documentation, inconsistent processes, and ineffective internal controls across key financial and operational areas. Recurring issues such as incomplete records, missing supporting evidence, outdated asset tracking, payroll and reconciliation discrepancies impact accuracy, transparency, and reliability of the District's financial management. Additional findings, including segregation of duties weaknesses, late payments, and potential independence issues with external auditors, highlight the need for stronger controls, improved documentation practices, and more consistent procedures to ensure compliance, safeguard assets, and maintain public accountability.

# Findings and Recommendations

The following conditions were noted upon inquiry, observation, and testing of the Tulare Public Cemetery District (the District). Our recommendation and the District's management response follow each finding.

## **A. Scope Limitation - Lack of Supporting Documentation**

### **A1. Journal Entries**

During our audit of financial close procedures, we were unable to obtain sufficient appropriate evidence for a sample of journal entries because underlying supporting documentation was not made available. Supporting documents such as source records, approvals, or explanations for the sample of journal entries tested could not be provided or were incomplete, which limited our ability to verify the reasonableness, accuracy, and authorization of those entries. As a result, we were unable to perform all planned procedures and achieve full assurance over the completeness and validity of the journal entries within the scope of this engagement.

The previous District Manager had primary responsibility for providing documentation for journal entries. She was let go before fulfilling requests for the required supporting evidence. No documentation was found in the District office to substantiate journal entry transactions. Andy Hinojosa, CPA, a consultant for the District recorded most of the journal entries, he was able to provide limited responses via email and phone conversations. He was unable to furnish supporting documentation for the journal entry amounts.

Recommendation: We recommend that management establish and enforce formal policies and procedures that require all journal entries to be accompanied by appropriate supporting documentation, including clear narrative justifications and evidence of independent review and approval. Strengthening documentation standards and controls will enhance the reliability of financial reporting and reduce the risk of errors or unauthorized transactions.

Management Response: The District concurs with the recommendation. A monthly financial report is now prepared and provided with the monthly board meeting packets and reported on during the monthly board meeting. The report breaks down revenues and expenses by budget line and is prepared for each District fund account in the County's Treasury. The monthly report shows the progress of budget vs. actual, quarterly reports are an option as needed.

Supporting documentation for each payment transaction is now scanned and submitted with the payment voucher that is sent to the County Claim's Department. Digital copies of payment vouchers are saved by the batch and date submitted and stored on the District's network by fiscal year. Hard copies are also now saved as the batch and filed by month for the fiscal year. Invoices and statements are reviewed by District management prior to submitting to Claims for payment processing.

If a duplicate invoice is submitted for payment, the Claims Department also acts as a reviewer and payment vouchers are adjusted prior to payment submittal. Filing all financial information by month and by fiscal year helps keep all transactions easily accessible with the supporting documentation.

Implementation Date: January 1, 2026

## **A2. Payroll**

*Bonuses:* During bonus testing, we were unable to verify employee positions due to insufficient information in Paychex and lack of documentation maintained by the District.

*Pay Rate Increases:* During testing of pay rate increases, we were unable to verify 31 of the 44 instances that occurred during the audit period. This was due to the absence of performance reviews or merit increase letters signed by management in the employees' personnel files.

The District's Employee Handbook states that "wage and salary increases are given on the basis of merit rather than length of service," which indicates that a performance review should support each pay increase. However, after the Wage and Salary Increase Table was approved in August 2024, employees began receiving pay rate increases based on their anniversary date. Due to the lack of supporting documentation, we were unable to confirm whether performance reviews were conducted when employees received anniversary-based increases.

*Overtime:* During testing, we were unable to confirm management approval for overtime, as no documentation was available.

*PTO Cash-Out:* Due to inconsistent submission of PTO cash-out forms, we were unable to verify whether all PTO cash-out requests were properly completed and approved by management. Because the form allows employees to opt out of cashing out PTO hours, all employees are required to submit the form regardless of whether they elect to cash out. Inconsistent submission creates a risk of either cashing out PTO that an employee did not intend to cash out or failing to cash out PTO when requested. Therefore, we recommend that the District require all eligible employees to submit a PTO Cash-Out form near year-end for management review and approval.

Recommendation: We recommend that the District conduct a comprehensive review of all employee payroll information to ensure records are accurate and up to date. It is recommended that employee information, including job title, pay rate, and other relevant details, be entered at the time of hire and updated promptly as needed.

The District should update the employee handbook to accurately reflect the current wage increase policy. Clear communication of the updated policy will help ensure consistent application of pay increases and minimize the risk of errors. Merit increases should be supported by formal documentation, such as the merit increase letter and management-signed performance reviews. Copies should be maintained in each employee's personnel file.

It is also recommended that all overtime hours be approved in writing by management prior to being worked to ensure proper authorization. All overtime should require documented supervisor approval, with the approval retained and attached to the corresponding timesheet to ensure proper authorization and support.

Finally, we recommend that the District require the standardized PTO cash-out form to be completed for all PTO payout requests. The form should be properly reviewed by management to ensure accuracy and retained in the employee's personnel file to ensure adequate documentation and support.

Management Response: The District concurs with the recommendations.

*Pay Rate Increases:* Pay rate increases now correspond with employees' end-of-probation (90 day) period and subsequent annual anniversary dates as it corresponds with the current salary schedule. An employee evaluation is also due for completion at the time of the end of probation period and each annual anniversary date. New management has established a new employee evaluation form that also includes a self-evaluation form to be completed at the time of the employee's annual evaluation.

Employee evaluations will be kept in employees' personnel files with a record of the annual pay increase, indicating the amount and the date the pay rate was updated on the payroll.

The District's Employee Handbook needs an overhaul, and the verbiage will be updated to correspond with the pay increase process.

*Overtime:* Regarding overtime approval, a form will be developed to keep on record approving overtime. Overtime has recently been approved verbally, but the District will implement a process to document the approvals and will attach approved overtime forms to the corresponding timesheet.

*PTO Cash-Out:* New management obtained a form for the one employee who wanted to cash-out PTO at the end of the 2025 calendar year. The District has also changed the reference from PTO to vacation, as PTO is generally an accumulation of both sick time and vacation time. The District offers sick time separately. This verbiage will also be updated in the revised Employee Handbook.

Moving forward, we will require each employee to submit the form indicating "No, they do not want to cash out vacation time" or "Yes, they do want to cash-out vacation time" with the amount of hours they would like to cash-out. These forms will be filed in the personnel files, and if they opt to cash-out will be submitted to the County Payroll Division to be paid out as a warrant check, separate from the regular semi-monthly payroll. This will also add an additional level of internal controls and recordkeeping.

Implementation Date: December 31, 2026

## **B. Segregation of Duties**

Effective segregation of duties is a fundamental internal control designed to ensure that no one individual has control over multiple phases of a transaction, such as authorization, recordkeeping, custody of assets, and reconciliation.

We observed internal control weaknesses related to segregation of duties. The District Manager was performing multiple duties without appropriate separation or independent review. Specifically, the District Manager entered vendor bills, processed and signed checks, and performed bank reconciliations. In addition, the District Manager approved all employee timecards and processed payroll, thereby combining approval and payroll processing responsibilities.

Recommendation: We recommend the District improve segregation of duties by separating key financial responsibilities so that no individual records and executes transactions without independent oversight. If staff limitations exist, implementing mitigating controls such as documented reviews by the Board could provide adequate checks and balances to reduce the risk of errors or fraud.

Management Response: The District concurs with the recommendation. By migrating the District's accounting, bookkeeping and payroll services to the County's departments, they have established a level of segregation of duties with checks and balances. The District Manager reviews vendor bills, the Administrative Assistant prepares the PVQs and submits the vouchers to the Claims Department, the Claims Department processes the payments. For payroll, the District Manager reviews timesheets and submits hours to the Payroll Department for processing payroll checks. Approval and processing are now separate functions.

Implementation Date: January 15, 2026

## **C. Independence Consideration - External Auditor Role in Accounting Functions**

During the review of the District's fiscal year 2024 and 2025 audited financial statements, it was noted that the external audit firm engaged by the company performs certain accounting functions traditionally reserved for management, including maintaining the depreciation schedule, preparing year-end journal entries, and generating amortization schedules. The performance of these ongoing accounting and financial reporting responsibilities by the external auditor could create a self-review and management function threat, wherein the auditor is placed in a position of auditing their own work or undertaking tasks that are managerial in nature.

Recommendation: We recommend the District ensures that all routine accounting functions, including but not limited to maintaining depreciation schedules, preparing journal entries, and amortization schedules, are performed by internal accounting personnel, not the external audit firm.

Management Response: The District concurs with the recommendation. The District is considering a request for proposal for a new external audit firm to conduct the annual audits. The new district manager is establishing a routine of regularly reconciling QuickBooks to the County reports and will prepare year-end journal entries as needed. The District will look at maintaining the depreciation schedule and generating amortization schedules in-house by management moving forward.

The District will also be removing the current QuickBooks program from day-to-day tasks, archiving the data, and starting fresh using QuickBooks online for an internal tracking/checks and balances system. This will take place with the new fiscal year and will be a fresh start to the District's recordkeeping.

Implementation Date: December 31, 2026

## **D. Late Payments & Finance Charges**

### Credit Cards

A sample of credit card statements and supporting documentation was examined to verify that the transactions have been properly recorded and paid timely. In fiscal year 2024, of the 21 bills selected for credit card expenditures testing, 17 or 81% of the transactions had exceptions related to timely payments. In fiscal year 2025, of the 39 bills selected for credit card expenditures testing, 18 or 46% of the transactions had exceptions related to timely payments. It is noted that Home Depot Credit Card Statements are not reconciled and transactions are paid as receipts are turned into the District Manager. Invoices on statements were not paid timely resulting in finance charges.

### Other Payments

During the scope of our audit, late payments, fees, and finance charges were observed for several different vendors including Home Depot, Office Depot, and CalPERS. Payments are considered timely if paid by the due date specified on the invoice, statement, or contract, if applicable. If no due date is specified, then the best practice is to make payment within 30 days from the invoice or statement date. For CalPERS specifically, fiscal year 2025, three (3) samples, or 60% of the total transactions tested, were not paid timely. Per the CalPERS portal, payroll reports are to be received within 30 calendar days of the earned period end date or a \$200 late processing fee is assessed. Upon further review, it was noted that the District paid \$3,600 in late fees for fiscal year 2025. Failure to pay invoices timely can result in late fees and finance charges. This could damage the District's reputation and may deter vendors from doing business with the District in the future.

Recommendation: We recommend the District establish a formal monthly credit card reconciliation process. For accounts that accumulate over time, such as credit cards, it is important to pay the balance in full by the stated due date to avoid late fees or interest charges.

To address the high incidence of late vendor payments, we recommend the District institute clear accounts payable workflows with defined processes for timely payments. Late fees and finance charges should be consistently recorded to the specific finance charges expense account in the general ledger.

Management Response: The District concurs with the recommendation. The District has begun implementing a defined process to ensure the timely payments of invoices received. Rather than paying credit card accounts when the receipt is received, receipts are turned in by staff and when the monthly statement is received, the receipts are reviewed and matched up to the invoice and then submitted to the County Claim's Department for payment to be issued. Copies of the receipts are included with the Payment Voucher and monthly statement as part of the payment documentation. The District currently has credit card accounts with Home Depot, Harbor Freight, and has submitted preliminary paperwork to open a CalCard credit card account. This process will be applied for all three. Past due payments due to other District vendors have also been paid in full and accounts are up to date.

Regarding the CalPERS Late Fees, in December 2025, CalPERS payments were researched thoroughly and payments were brought up to date in January 2026. The District was able to get three late payments forgiven during the recent management transition. The CalPERS reporting and payment submissions have now been transferred to the County's Payroll Division. The County's Payroll Division ensures reports and payments are processed on time.

Implementation Date: February 27, 2026

## **E. Pay Rate Changes Processed Prior to Formal Approval**

During testing, of the 44 sampled pay rate changes, 31, or 70%, did not have adequate documentation demonstrating management approval of the increases. Of these, six (6) were dated and signed after the corresponding pay rate increases had already been entered into Paychex.

Recommendation: We recommend that all pay increases be supported by formal, documented approval prior to being entered into the payroll system. Additionally, periodic reviews of payroll change reports should be performed to ensure all pay rate adjustments are properly authorized and supported.

Management Response: The District concurs with the recommendation. Currently, pay increases are being made with the employee's annual anniversary date (or at the end of the 90-day probation period) according to the current wage schedule. Moving forward, annual or end of probation reviews will be completed at least a week prior to the anniversary date to correspond with the employee's annual pay increase. These evaluations will be kept in the employee's personnel files and will include a sign-off field for the new pay rate. The employee handbook will be updated to reflect this process for employee evaluations and pay increases.

Implementation Date: April 30, 2026

## **F. Timesheet Review Deficiencies Resulting in Payroll Overpayments and Underpayments**

Of the seven (7) employees tested, one (1), or 14%, did not receive the correct pay for their final pay period. The payroll register for this employee's last pay period did not include their timesheet, preventing verification of hours worked against PayChex. The summarized timesheet in the payroll register, however, shows the employee worked 40 hours, while PayChex paid 80.25 hours, resulting in an overpayment of \$1,087.07. In another instance, one (1) employee's timesheet did not match the hours entered in PayChex. The timecard recorded 29.03 regular hours worked, whereas PayChex recorded 28.95 hours paid—a difference of 0.08 hours, resulting in an underpayment of \$1.48.

These findings indicate that timesheets may not always be thoroughly reviewed before being entered into PayChex, which can lead to overpayments or underpayments. During the audit, it was determined that only the District Manager, reviewed, approved, and entered timecards into PayChex. To ensure accuracy, timesheet entries should be independently reviewed by another individual.

Recommendation: We recommend that management carefully review all timesheets for accuracy before processing payroll to ensure hours worked are correctly recorded. If payroll processing is handled by a single employee, we recommend implementing additional oversight or segregating duties when possible. Involving a second employee in the review or approval process can help prevent error and reduce the risk of rushed or overlooked entries.

Management Response: The District concurs with the recommendation. PayChex is now obsolete for the District's operations. Payroll has been migrated to the County's semi-monthly payroll schedule. While the last week of a pay period is estimated to meet the payroll processing schedule, the District Manager prints out the approved pay sheets at the end of each pay period (the 15th and the 30th or 31st), and reviews the regular hours worked and overtime worked, and compares to the number of hours submitted for payment. If an employee works additional hours, time for those specific is carried over to the next pay period and documented as such, the same with overtime hours. If an employee does not work the full hours submitted, time off such as sick time or vacation time is applied to compensate or deducted from the next pay period if the employee does not have time off accrued.

The reviews and notes for carryover or deductions are documented and a copy is given to the employee. Another copy is kept on file and then reviewed again with the submittal of the next pay period's payroll.

Implementation Date: January 1, 2026

## **G. CalPERS Reconciliation**

For fiscal year 2025, an annual reconciliation was performed, and a sample of CalPERS bills was selected for testing. The testing performed was to verify that retirement contributions recorded in the general ledger agree to CalPERS remittance reports and Paychex payroll reports. In addition, we reviewed that the rates applied conform to approved CalPERS employee and employer contribution rates for the period.

Of the samples tested, all five, or 100%, had incorrect member contribution rates for the Classic Plan ID 1123. Two samples, or 40%, had incorrect member and employer contribution rates for the PEPRAs Plan ID 26720. Two samples, or 40%, reported CalPERS earnings that did not agree to Paychex Payroll registers. In addition, one of the sample's EFT payment amount did not agree to the total contribution amount on the CalPERS report.

For the annual reconciliation, employee contribution amounts reported in the District's accounting software QuickBooks (QB), do not agree to the CalPERS "Contribution Summary for a Fiscal Year Report" or to Paychex payroll journal. The total earnings on the CalPERS "Contribution Summary for a Fiscal Year Report" do not agree to the Paychex payroll journal. Employer contribution amounts reported in QB do not agree to the CalPERS "Contribution Summary for a Fiscal Year Report." The member contribution rate for the Classic plan per the CalPERS "Contribution Summary for a Fiscal Year Report" does not agree to the plan's stated employee rate. Member and employer contribution rates for the PEPRAs plan per the CalPERS "Contribution Summary for a Fiscal Year Report" do not agree to the plan's stated rates. Total member earnings reported by the District's payroll provider, Paychex does not agree to the payroll amount reported on the QB trial balance. For the purposes of reconciliation and recalculations, earnings per the Paychex payroll registers were used.

Recommendation: Due to the reconciliation findings, in addition to the sample testing performed, we recommend the District perform a thorough review of CalPERS contributions to ensure employee and employer contributions are accurate.

Management Response: The District concurs with the recommendation. The County Administrative Office, and new District Manager have reviewed CalPERS records to determine the payment structure and correct accounting. Previously, contribution amounts were not tailored for the specific pay period hours worked. CalPERS reporting and payment processing has been migrated to the County's Payroll Division ensuring correct reporting and contributions.

Implementation Date: January 1, 2026

## H. Cash Disbursements Deficiencies

A representative sample of 188 cash disbursements in fiscal years 2022 through 2025 were tested. Procedures include tracing sampled disbursements from the accounting system to underlying supporting documentation to confirm that payments were for legitimate purposes and properly authorized by designated officials. Fifteen (15) selections, 8% of the total sample tested, totaling \$123,536.30 lacked adequate supporting documentation and therefore could not be substantiated. Additionally, 90 of the sampled transactions, 48% of the total sample, were paid after the required due dates, indicating a lapse in timely payment processing controls.

General ledgers for fiscal years 2024 and 2025 were reviewed for duplicate vendor payments. We observed one (1) confirmed instance in which duplicate payment was sent, totaling \$2,825.20 in overpayments. Duplicate payment was sent to Tulare County Roll-off as the invoice date was different (11/05/2024 and 11/26/2024) but the service dates were same in both the invoices (Oct service date). There was no evidence of a corresponding credit from the vendor in the general ledger or on the Accounts Payable (A/P aging) report. A second possible duplicate payment of \$389.93 was made by check on 11/26/2024 and by EFT on 02/19/2025 to Office Depot. The November check payment paid specific Office Depot invoices. The February EFT payment amount did not agree to specific invoices, the monthly statement account balance, nor the minimum payment due. We were unable to verify if the amount was a true duplicate payment. It was noted that Office Depot monthly statements are sent to the District and payment amounts made do not agree to the statement balances.

Through inquiry with the previous District Manager, we noted that the Accounts Payable (A/P) aging report is not reviewed or reconciled regularly.

Recommendation: We recommend the District strengthen accounts payable controls by implementing standardized review requirements, enforcing segregation of duties, regularly reconciling A/P records and aging reports to the general ledger, using system controls or automation to detect duplicate invoices/payments. The District should also establish procedures and reminders to ensure timely payment processing to improve accuracy, accountability, and internal control effectiveness.

Management Response: The District concurs with the recommendation. With the migration of bookkeeping and accounting services to the County's Auditor Office, there is a new checks and balances system in place to avoid duplicate payments. The District Manager reviews invoices and then submits a payment voucher to Claims for payment processing. The District Manager generally pays invoices on a monthly basis, but sometimes local accounts are paid twice per month. Doublechecking invoice numbers and amounts at the district-level, followed by another round of review and doublechecking by the County's Claims Department, have decreased duplicate payments. If one does slip through, the District Manager communicates with the vendor to ensure a credit on the account.

Regarding the Tulare County Roll-Off duplicate payment in November 2024, the District Manager will research if a credit was applied to the account by going through records and/or contacting Tulare County Roll-Off. We no longer have the Office Depot billing/credit card account.

Implementation Date: April 17, 2026

### **I. Year-End Disbursements Cutoff**

Subsequent disbursement testing reviewed transactions for cutoff and completeness. Cash disbursements made after the end of fiscal year 2025 were reviewed to determine whether any of those payments relate to obligations that existed as of year-end but were not recorded as liabilities in the financial statements. Of the 50 cash disbursements selected for testing, five (5), or 10%, exceptions were found. An accrual entry of \$16,389.09 is proposed to record the total amount of disbursements not accrued for the fiscal year ending June 30, 2025.

Recommendation: For compliance with the Governmental Accounting Standards Board (GASB) accrual requirements, we recommend the District enhance year-end close procedures by establishing a formal accrual process and checklist to identify and record all expenses incurred but not yet paid or invoiced prior to fiscal year-end.

Management Response: The District concurs with the recommendation. With the migration of accounting and bookkeeping services to the County Auditor Office, the District will follow the schedule set forth by the Claims Department for the submittal of final payment vouchers at the end of the fiscal year. This will alleviate the carry-over of any balances to the new fiscal year, specifically for equipment maintenance and other payments that are not routine monthly utility or telephone/internet services.

Implementation Date: July 31, 2026

## 2025-2026 FY Burial Count Report with Fiscal Year Comparisons

Kern Cemetery Burials - 2025-2026 FY Tracking								
Month	Single Casket Burial	Double-Depth 1st Burial	Double-Depth 2nd Burial	Niche (Cremation)	Cremation Burial*	Baby Burial	Disinterments	Total Burials
Jul-25	3	0	4	2	5	-	-	14
Aug-25	1	2	1	4	6	-	-	14
Sep-25	0	2	3	2	3	-	-	10
Oct-25	2	3	3	2	11	-	-	21
Nov-25	0	1	1	1	5	-	-	8
Dec-25	1	0	1	1	4	-	-	7
Jan-26	2	1	2	-	2	-	-	7
Feb-26	2	3	-	1	4	-	-	10
Mar-26	1	2	5	2	3	-	-	13
Apr-26	2	2	2	3	5	-	-	14
<b>Totals:</b>	<b>14</b>	<b>16</b>	<b>22</b>	<b>18</b>	<b>48</b>	<b>0</b>	<b>0</b>	<b>118</b>

\*One (1) cremation from August 2025 included in casket

Kern Cemetery Burials - Fiscal Year Comparison								
Fiscal Year	Single Casket Burial	Double-Depth 1st Burial	Double-Depth 2nd Burial	Niche (Cremation)	Cremation Burial	Baby Burial	Disinterments	Total Burials
2018-2019	84	-	-	11	56	1	-	152
2019-2020	98	-	-	22	46	-	-	166
2020-2021	118	-	-	29	69	1	-	217
2021-2022	99	-	-	22	50	-	2	173
2022-2023	64	-	15	32	41	1	-	153
2023-2024	38	21	23	17	37	-	1	137
2024-2025	26	18	23	9	53	2	-	131
2025-2026*	14	16	22	18	48	-	-	118

\*Burial counts to-date for current fiscal year

## 2025-2026 FY Burial Count Report with Fiscal Year Comparisons

North (J Street) Cemetery Burials - 2025-2026 FY Tracking								
Month	Single Casket Burial	Double-Depth 1st Burial	Double-Depth 2nd Burial	Niche (Cremation)	Cremation Burial	Baby Burial	Disinterments	Total Burials
Jul-25	5	9	1	-	6	-	-	21
Aug-25	1	6	2	-	1	2	-	12
Sep-25	3	5	2	-	6	-	-	16
Oct-25	4	4	1	-	4	1	-	14
Nov-25	2	5	3	-	4	-	-	14
Dec-25	1	5	2	-	1	-	-	9
Jan-26	2	6	2	-	-	-	-	10
Feb-26	4	4	4	-	2	-	-	14
Mar-26	1	5	3	-	2	-	-	11
Apr-26	2	1	5	-	1	-	-	9
<b>Totals:</b>	<b>25</b>	<b>50</b>	<b>25</b>	<b>-</b>	<b>27</b>	<b>3</b>	<b>-</b>	<b>130</b>

North (J Street) Cemetery Burials - Fiscal Year Comparison								
Fiscal Year	Single Casket Burial	Double-Depth 1st Burial	Double-Depth 2nd Burial	Niche (Cremation)	Cremation Burial	Baby Burial	Disinterments	Total Burials
2018-2019	98	-	-	-	12	0	-	110
2019-2020	131	-	-	-	19	3	1	154
2020-2021	196	-	-	-	38	7	1	242
2021-2022	149	-	-	-	28	2	-	179
2022-2023	129	-	14	-	24	4	-	171
2023-2024	57	47	18	-	39	4	-	165
2024-2025	30	64	30	-	38	1	-	163
2025-2026*	25	50	25	-	27	3	-	130

\*Burial counts to-date for current fiscal year

## 2025-2026 FY Burial Count Report with Fiscal Year Comparisons

Both Cemetery Locations Combined - 2025-2026 FY Tracking								
Month	Single Casket Burial	Double-Depth 1st Burial	Double-Depth 2nd Burial	Niche (Cremation)	Cremation Burial	Baby Burial	Disinterments	Total Burials
Jul-25	8	9	5	2	11	-	-	35
Aug-25	2	8	3	4	7	2	-	26
Sep-25	3	7	5	2	9	-	-	26
Oct-25	6	7	4	2	15	1	-	35
Nov-25	2	6	4	1	9	-	-	22
Dec-25	2	5	3	1	5	-	-	16
Jan-26	4	7	4	-	2	-	-	17
Feb-26	6	7	4	1	6	-	-	24
Mar-26	2	7	8	2	5	-	-	24
Apr-26	4	3	7	3	6	-	-	23
<b>Totals:</b>	<b>39</b>	<b>66</b>	<b>47</b>	<b>18</b>	<b>75</b>	<b>3</b>	<b>0</b>	<b>248</b>

Both Cemetery Locations Combined - Fiscal Year Comparison								
Fiscal Year	Single Casket Burial**	Double-Depth 1st Burial***	Double-Depth 2nd Burial	Niche (Cremation)	Cremation Burial	Baby Burial	Disinterments	Total Burials
2018-2019	182	-	-	11	68	1	-	262
2019-2020	229	-	-	22	65	3	1	320
2020-2021	314	-	-	29	107	8	1	459
2021-2022	248	-	-	22	78	2	2	352
2022-2023	193	-	29	32	65	5	-	324
2023-2024	95	68	41	17	76	4	1	302
2024-2025	56	82	53	9	91	3	-	294
2025-2026*	39	66	47	18	75	3	-	248

\*Burial counts to-date for current fiscal year

\*\*2023-2024 FY through present-day is considered a single-casket burial count

\*\*\*Double depth burials included in single casket burial count from 2018-2019 FY through 2022-2023 FY.

**Tulare Public Cemetery District  
FY 25/26 Fund Summary**

Program Name	Fund	July 1st					April 30th
		Balance	Budget	March	April	Year to Date	Balance
Bank of Sierra - Debits				7,883	271	872,302	
Bank of Sierra - Credits				978		878,076	
<b>Net Profit or (LOSS)</b>		37,510	-	(6,905)	(271)	5,774	\$ 43,284
General Operations - Expense	772		1,850,474	85,286	98,694	1,365,350	
General Operations - Revenue	772		1,850,473	62,278	164,170	1,339,523	
<b>Net Profit or (LOSS)</b>		237,434	(1)	(23,008)	65,477	(25,826)	\$ 211,608
Endowment Care - Expense	773		150,534	-	-	150,533	
Endowment Care - Revenue	773		257,918	35,334	12,897	190,891	
<b>Net Profit or (LOSS)</b>		2,209,006	107,384	35,334	12,897	40,358	\$ 2,249,364
Future Expansion - Expense	807		-	-	-	-	
Future Expansion - Revenue	807		30,900	2,505	-	23,899	
<b>Net Profit or (LOSS)</b>		231,644	30,900	2,505	-	23,899	\$ 255,542
Endowment Unreserved - Expense	817		250,000	-	-	250,000	
Endowment Unreserved - Revenue	817		78,322	807	-	77,542	
<b>Net Profit or (LOSS)</b>		252,998	(171,678)	807	-	(172,458)	\$ 80,540
Pre-Needs Payment Plan - Expense	886		21,092	-	-	6,092	
Pre-Needs Payment Plan - Revenue	886		431,093	11,886	4,666	341,560	
<b>Net Profit or (LOSS)</b>		374,149	410,001	11,886	4,666	335,468	\$ 709,616
<b>Grand Total Net Profit and (LOSS)</b>		<b>\$ 3,342,741</b>	<b>\$ 376,606</b>	<b>\$ 20,619</b>	<b>\$ 82,769</b>	<b>\$ 207,214</b>	<b>\$ 3,549,954</b>

Fund 772 General Operations Expense

OBJ	DESCRIPTION	2025/2026 AMENDED BUDGET	MAR	APR	2025/2026 Y-T-D EXPENSE	Remaining Balance	% of Budget
<b>EXPENSE</b>							
6001	REG SALARY	535,823	28,398	39,537	418,901	116,922	78%
6002	OVERTIME	20,000	378	318	9,328	10,672	47%
6003	OTHER PAY	18,550			1,744	16,806	9%
6004	BENEFITS	97,201	7,108	7,801	68,727	28,474	71%
6005	EXTRA HELP	80,000	2,701	4,758	57,419	22,581	72%
6008	DIRECTORS FEES	-			-	-	
6011	RETIREMENT	40,050	(1,198)	3,275	32,542	7,508	81%
6012	SOCIAL SECURITY	42,453	7,485	3,254	33,323	9,130	78%
6015	WORKERS COMP INSU	36,698	3,199	3,199	31,388	5,310	86%
6016	UNEMPLOYMENT	-			-	-	
6000	Other	-			-	-	
		<b>870,775</b>	<b>48,071</b>	<b>62,142</b>	<b>653,373</b>	<b>217,402</b>	<b>75%</b>
7000	Other	-			-		
7003	County Tax Admin Fees	2,000	-	2,598	5,196	(3,196)	260%
7004	Clothing and Personal Supplies	1,600	276	243	1,478	122	92%
7005	Telecommunications	11,500	454	278	7,591	3,909	66%
7006	Vaults and Liners	131,000	8,681	1,442	101,022	29,978	77%
7009	Household Supplies	1,989	-	-	1,165	824	59%
7010	Insurance	55,798	4,096	4,096	49,071	6,727	88%
7012	Board Per Diem	1,688			-	1,688	0%
7021	Maintenance and Equipment	78,189	3,573	8,774	61,427	16,762	79%
7024	Maintenance and Building Improv	24,300	3,042	-	21,107	3,193	87%
7027	Memberships	515	300	-	5,243	(4,728)	1018%
7036	Office Supplies and Expense	34,390	644	874	21,249	13,141	62%
7040	Bank Fees	600			-	600	0%
7043	Professional Fees	159,358	8,430	11,890	81,305	78,053	51%
7046	Attorney Fees	35,000	1,163	1,411	38,397	(3,397)	110%
7059	Publications and Legal Notices	2,000			-	2,000	0%
7066	Special Department Exp	21,915	2,400	482	26,110	(4,195)	119%
7073	Training and Education	4,000			-	4,000	0%
7074	Transportation	4,325	158	77	611	3,714	14%
7081	Utilities	83,567	2,557	2,923	61,604	21,963	74%
7106	Gas and Oil	9,295	1,443	1,464	7,459	1,836	80%
7425	Taxes	8,000			13,443	(5,443)	168%
8001	Graves Repurchase	8,500			8,500	-	100%
7432	Contingencies	100,170			-	100,170	0%
9100	Transfer-out	200,000			200,000	-	100%
		<b>979,699</b>	<b>37,215</b>	<b>36,552</b>	<b>711,977</b>	<b>267,722</b>	<b>73%</b>
<b>TOTAL</b>		<b>1,850,474</b>	<b>85,286</b>	<b>98,694</b>	<b>1,365,350</b>	<b>485,124</b>	<b>74%</b>

**REVENUE**

	Total Beginning Balance	237,434			-	237,434	0%
4001	Current Secured	213,800		84,515	205,778	8,022	96%
4006	Current Unsecured	15,000		112	16,770	(1,770)	112%
4008	Prior Secured	4,000			2,669	1,331	67%
4009	Prior Unsecured	200			175	25	88%
4030	Suppl Current Secured	5,000			2,283	2,717	46%
4033	Suppl Prior Secured	1,000			1,355	(355)	136%
4060	Residual Distributions	16,000			8,806	7,194	55%
4069	PT Facilities	10,000			5,940	4,060	59%
5000	Aid other Governments Agencies	-			31	(31)	
5050	Homeowners Property Tax Relief	100			576	(476)	576%
4801	Interest Income	4,348	1,818		5,201	(853)	120%
5400	Service Charge Other	-	3,200	3,200	42,600	(42,600)	
5816	Other Sales Taxable	150,000	10,954	12,039	119,993	30,007	80%
5805	Misc. Revenue	8,000	(7,752)		480	7,520	6%
5835	Other Revenue	2,500		225	6,262	(3,762)	250%
5542	Burial Services Fee (Roll-up)	854,380	54,058	64,079	591,891	262,489	69%
9200	Operating Transfer-in	328,711			328,711	(0)	100%
<b>TOTAL</b>		<b>1,850,473</b>	<b>62,278</b>	<b>164,170</b>	<b>1,339,523</b>	<b>510,950</b>	<b>72%</b>

**Fund 772 NET PROFIT OR (LOSS)**

(1) (23,008) 65,477 (25,826)

**773 Endowment Care**

OBJ	DESCRIPTION	2025/2026			2025/2026	Remaining Balance	% of Budget
		AMENDED BUDGET	MAR	APR	Y-T-D EXPENSE		
<b>EXPENSE</b>							
	9100 Transfer-out	150,534			150,533	1	100%
APPR		150,534	-	-	150,533		
<b>TOTAL</b>		<b>150,534</b>	<b>-</b>	<b>-</b>	<b>150,533</b>	<b>1</b>	<b>100%</b>
<b>REVENUE</b>							
	4801 Interest Income	89,000	22,231		65,761	23,239	74%
	5542 Burial Fee	165,826	13,103	12,897	122,038	43,788	74%
	A. Grave	-	13,103	12,897	122,038		
	9200 Operating Transfer-in	3,092			3,092		
<b>TOTAL</b>		<b>257,918</b>	<b>35,334</b>	<b>12,897</b>	<b>190,891</b>	<b>67,027</b>	<b>74%</b>
<b>Fund 773 NET PROFIT OR (LOSS)</b>		<b>107,384</b>	<b>35,334</b>	<b>12,897</b>	<b>40,358</b>		

**Fund 807 Future Expansion Expense**

OBJ	DESCRIPTION	2025/2026 AMENDED BUDGET	MAR	APR	2025/2026 Y-T-D EXPENSE	Remaining Balance	% of Budget
<b>EXPENSE</b>							
<b>TOTAL</b>		-	-	-	-	-	
<b>REVENUE</b>							
	4801 Interest Income	9,400	2,505		7,089	2,311	75%
	4807 Facility Rent	20,000			15,310	4,690	77%
	9200 Operating Transfer-in	1,500			1,500	-	100%
<b>TOTAL</b>		<b>30,900</b>	<b>2,505</b>	<b>-</b>	<b>23,899</b>	<b>7,001</b>	<b>77%</b>
<b>Fund 807 NET PROFIT OR (LOSS)</b>		<b>30,900</b>	<b>2,505</b>	<b>-</b>	<b>23,899</b>		

**Fund 817 Endowment Unreserved**

OBJ	DESCRIPTION	2025/2026			2025/2026	Remaining Balance	% of Budget
		AMENDED BUDGET	MAR	APR	Y-T-D EXPENSE		
<b>EXPENSE</b>							
	9100 Transfer-out	250,000			250,000	-	100%
<b>TOTAL</b>		<b>250,000</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>100%</b>
<b>REVENUE</b>							
	4801 Interest Income	5,000	807		4,220	780	84%
	9200 Operating Transfer-in	73,322			73,322	-	100%
<b>TOTAL</b>		<b>78,322</b>	<b>807</b>	<b>-</b>	<b>77,542</b>	<b>780</b>	<b>99%</b>
<b>Fund 817 NET PROFIT OR (LOSS)</b>		<b>(171,678)</b>	<b>807</b>	<b>-</b>	<b>(172,458)</b>		

**Fund 886 Pre-Needs Payment Plan**

OBJ	DESCRIPTION	2025/2026			2025/2026	Remaining	% of Budget
		AMENDED BUDGET	MAR	APR	Y-T-D EXPENSE		
<b>EXPENSE</b>							
	7066 District Special Expense	15,000			-		
	9100 Transfer-out	6,092			6,092	-	100%
<b>TOTAL</b>		<b>21,092</b>	<b>-</b>	<b>-</b>	<b>6,092</b>	<b>15,000</b>	<b>29%</b>
<b>REVENUE</b>							
	4801 Interest Income	16,093	6,983		17,179	(1,086)	107%
	5542 Burial Fee	215,000	4,903	4,666	124,381	90,619	58%
	A. Grave	-	4,903	4,666	124,381		
	9200 Operating Transfer-in	200,000			200,000	-	100%
<b>TOTAL</b>		<b>431,093</b>	<b>11,886</b>	<b>4,666</b>	<b>341,560</b>	<b>89,533</b>	<b>79%</b>
<b>Fund 886 NET PROFIT OR (LOSS)</b>		<b>410,001</b>	<b>11,886</b>	<b>4,666</b>	<b>335,468</b>		