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01/02/25

Accrual Basis

Exeter Public Cemetery District
Balance Sheet
As of December 31, 2024

| | Dec 31, 24 |
|---|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 10100 · Tulare County Treasury | 309,975.82 |
| 10101 · Tul Cnty Treas - Endowment Care | 578,695.68 |
| Total Checking/Savings | 888,671.50 |
| Other Current Assets | |
| 10800 · Vault Inventory | 4,143.32 |
| 10900 · Prepaid Expense | 16,035.59 |
| Total Other Current Assets | 20,178.91 |
| Total Current Assets | 908,850.41 |
| Fixed Assets | |
| 12000 · Land | 69,438.69 |
| 12100 · Structures & Improvements | 499,960.75 |
| 12201 · Equipment - Automobile | 47,388.65 |
| 12202 · Yard Equipment | 192,113.43 |
| 12203 · Shop Equipment | 3,373.80 |
| 12204 · Office Furniture & Fixtures | 8,435.84 |
| 12250 · Accumulated Depreciation | -574,771.00 |
| Total Fixed Assets | 245,940.16 |
| TOTAL ASSETS | 1,154,790.57 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 20200 · Accounts Payable | 25,677.68 |
| 20500 · Accrued Salaries Payable | 2,220.82 |
| 24000 · Payroll Liabilities | 69.90 |
| Total Other Current Liabilities | 27,968.40 |
| Total Current Liabilities | 27,968.40 |
| Long Term Liabilities | |
| 21040 · Tulare County Loan Payable | 100,000.00 |
| Total Long Term Liabilities | 100,000.00 |
| Total Liabilities | 127,968.40 |
| Equity | |
| 30100 · Fund Balance Available | 1,103,507.83 |
| 32000 · Retained Earnings | -50,753.75 |
| Net Income | -25,931.91 |
| Total Equity | 1,026,822.17 |
| TOTAL LIABILITIES & EQUITY | 1,154,790.57 |

No assurance is provided. Disclosures and the statement of cash flows required by GAAP are omitted

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01/02/25

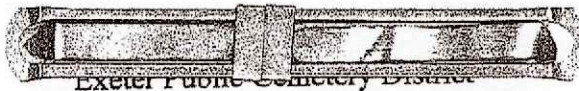
Accrual Basis

Exeter Public Cemetery District Profit & Loss Budget Performance

December 2024

| | Dec 24 | Budget | Jul - Dec 24 | YTD Budget | Annual Budget |
|--|-------------------|------------------|-------------------|-------------------|-------------------|
| Income | | | | | |
| 41010 · Prop Tax - Curr Secured | 0.00 | 40,000.00 | 0.00 | 40,000.00 | 80,000.00 |
| 41050 · Prop Tax - Curr Unsecured | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 6,000.00 |
| 41110 · Prop Taxes - Prior Secured | 0.00 | | 0.00 | | 0.00 |
| 41150 · Prop Taxes - Prior Unsecured | 0.00 | | 0.00 | | 0.00 |
| 41260 · Supplemental Tax | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 6,000.00 |
| 41270 · Supplemental Prior | 0.00 | | 0.00 | | 0.00 |
| 41410 · Other Taxes | 0.00 | 1,750.00 | 0.00 | 1,750.00 | 3,500.00 |
| 44010 · Interest Income | 0.00 | 1,750.00 | 2,963.66 | 3,500.00 | 7,000.00 |
| 44020 · Interest - Endowment | 0.00 | 3,250.00 | 4,918.07 | 6,500.00 | 13,000.00 |
| 45320 · Homeowners Prop Tx Subvention | 0.00 | | 0.00 | | 0.00 |
| 47811 · Endowment Care Fund | 2,500.00 | 1,925.00 | 21,870.00 | 11,550.00 | 23,100.00 |
| 47815 · Miscellaneous Income | 0.00 | 0.00 | 235.00 | 0.00 | 0.00 |
| 5400 · Current Serv | | | | | |
| 46660 · Current Services | 0.00 | 25,000.00 | 0.00 | 150,000.00 | 300,000.00 |
| 46901 · Sale of Burial Plots | -820.00 | 0.00 | 62,490.00 | 0.00 | 0.00 |
| 46902 · Interment Fees | 11,580.00 | 0.00 | 79,005.00 | 0.00 | 0.00 |
| 46903 · Setting Grave Makers | 4,470.00 | 0.00 | 28,770.00 | 0.00 | 0.00 |
| 47710 · Liners | 5,655.15 | 0.00 | 23,751.63 | 0.00 | 0.00 |
| 47711 · Vaults | 331.03 | 0.00 | 4,551.70 | 0.00 | 0.00 |
| 47712 · Cremain Vaults | 579.31 | | 579.31 | | 0.00 |
| 47810 · Other Revenue | 0.00 | 992.00 | 0.00 | 5,952.00 | 11,900.00 |
| 47820 · Non-Resident Fees | 1,700.00 | 0.00 | 13,800.00 | 0.00 | 0.00 |
| Total 5400 · Current Serv | 23,495.49 | 25,992.00 | 212,947.64 | 155,952.00 | 311,900.00 |
| Total Income | 25,995.49 | 80,667.00 | 242,934.37 | 225,252.00 | 450,500.00 |
| Gross Profit | 25,995.49 | 80,667.00 | 242,934.37 | 225,252.00 | 450,500.00 |
| Expense | | | | | |
| 51011 · Salaries & Wages | 10,539.25 | 14,167.00 | 71,471.18 | 85,002.00 | 170,000.00 |
| 51015 · Extra Help Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 51022 · Social Security | 835.33 | 1,083.00 | 5,537.48 | 6,502.00 | 13,000.00 |
| 51023 · Employees Group Insurance | 2,277.00 | 2,917.00 | 15,083.04 | 17,502.00 | 35,000.00 |
| 51025 · Workers' Comp Insurance | 0.00 | 0.00 | 5,489.10 | 6,500.00 | 6,500.00 |
| 51026 · Unemployment Insurance | 376.05 | 0.00 | 921.37 | 0.00 | 0.00 |
| 52015 · Administrative Fee | 0.00 | 1,150.00 | 0.00 | 1,150.00 | 2,300.00 |
| 52030 · Communications | 301.19 | 292.00 | 1,822.20 | 1,748.00 | 3,500.00 |
| 52040 · Cost of Supplis Reissued | 4,044.88 | 4,583.00 | 33,794.88 | 27,502.00 | 55,000.00 |
| 52065 · Interest Expense | 0.00 | 0.00 | 2,218.74 | 0.00 | 0.00 |
| 52070 · Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 21,000.00 |
| 52090 · Maintenance - Equipment | 7,683.08 | 1,833.00 | 34,695.02 | 11,002.00 | 22,000.00 |
| 52100 · Malnt-Structures Improv & Grnd | 1,749.59 | 1,667.00 | 33,865.94 | 9,998.00 | 20,000.00 |
| 52120 · Memberships | 0.00 | 83.00 | 0.00 | 502.00 | 1,000.00 |
| 52130 · Misc. Expense | 9,115.00 | 992.00 | 9,115.00 | 5,952.00 | 11,900.00 |
| 52140 · Office Expense | 675.62 | 375.00 | 2,973.85 | 2,250.00 | 4,500.00 |
| 52150 · Professional & Special Expense | 1,487.50 | 3,750.00 | 29,777.30 | 22,500.00 | 45,000.00 |
| 52190 · Small Tools & Instruments | 0.00 | | 683.30 | | |
| 52200 · Uniforms | 214.00 | 458.00 | 1,391.00 | 2,752.00 | 5,500.00 |
| 52240 · Utilities | 144.14 | 1,333.00 | 15,244.14 | 8,002.00 | 16,000.00 |
| 53080 · Taxes & Assessments | -574.51 | 0.00 | 272.74 | 0.00 | 0.00 |
| 54005 · Repurchase of Grave Site | 0.00 | | 4,520.00 | | |
| Total Expense | 38,868.12 | 34,683.00 | 268,866.28 | 208,864.00 | 432,200.00 |
| Net Income | -12,872.63 | 45,984.00 | -25,931.91 | 16,388.00 | 18,300.00 |

No assurance is provided. Disclosures and the statement of cash flows required by GAAP are omitted.



er. 10100 · Tulare County Treasury

m 12/01/2024 through 12/26/2024

orted by: Date, Type, Number/Ref

| Date | Number | Payee | Account | Memo | Payment C | Deposit | Balance |
|------------|--------|---------------------------|---------------------------|-------------------|-----------|----------|------------|
| 12/04/2024 | 19975 | Monarch Ford | 52090 · Maintenance - ... | | 3,149.23 | | 322,170.18 |
| 12/04/2024 | 19976 | So. Ca. Edison 7531 | 52240 · Utilities | 700382217531 | 144.14 | | 322,026.04 |
| 12/04/2024 | 19977 | Virginia Mendez | 52130 · Misc. Expense | General Releas... | 2,150.00 | | 319,876.04 |
| 12/04/2024 | 19978 | Erika Garcia | 52130 · Misc. Expense | General Releas... | 5,175.00 | | 314,701.04 |
| 12/04/2024 | 19979 | Home Depot | 52090 · Maintenance - ... | 11/22/2024 \$8... | 1,175.17 | | 313,525.87 |
| 12/04/2024 | 19980 | Payroll | -split- | | 704.17 | | 312,821.70 |
| 12/04/2024 | 19981 | Payroll | -split- | | 648.75 | | 312,172.95 |
| 12/04/2024 | 19982 | Payroll | -split- | | 591.19 | | 311,581.76 |
| 12/04/2024 | 19983 | Payroll | -split- | | 401.75 | | 311,180.01 |
| 12/04/2024 | 19984 | Payroll | -split- | | 593.90 | 14733.30 | 310,586.11 |
| 12/11/2024 | JV | Tulare County Counsel | 52150 · Professional &... | | 1,487.50 | 1487.50 | 309,098.61 |
| 12/11/2024 | 19985 | Payroll | -split- | | 677.13 | | 308,421.48 |
| 12/11/2024 | 19986 | Payroll | -split- | | 435.41 | | 307,986.07 |
| 12/11/2024 | 19987 | Payroll | -split- | | 437.37 | | 307,548.70 |
| 12/11/2024 | 19988 | Payroll | -split- | | 211.69 | | 307,337.01 |
| 12/11/2024 | 19989 | Payroll | -split- | | 225.85 | | 307,111.16 |
| 12/11/2024 | 19990 | Exeter Mercantile | 52100 · Maint-Structur... | Invoice 29245,... | 1,218.36 | | 305,892.80 |
| 12/11/2024 | 19991 | Frontier Communicat... | 52030 · Communications | November 202... | 301.19 | | 305,591.61 |
| 12/11/2024 | 19992 | Mission Linen Supply | 52200 · Uniforms | | 214.00 | | 305,377.61 |
| 12/11/2024 | 19993 | Exeter Irrigation | 52100 · Maint-Structur... | Invoice 51953,... | 531.23 | | 304,846.38 |
| 12/11/2024 | 19994 | Wireless Internet Ser... | 52140 · Office Expense | | 150.00 | 4402.23 | 304,696.38 |
| 12/18/2024 | 19995 | Ronald Abbe | 52130 · Misc. Expense | Buy Back | 1,790.00 | | 302,906.38 |
| 12/18/2024 | 19996 | All Valley Industrial ... | 52090 · Maintenance - ... | Invoice 6010 | 1,900.00 | | 301,006.38 |
| 12/18/2024 | 19997 | Home Depot | 52090 · Maintenance - ... | November 202... | 42.45 | | 300,963.93 |
| 12/18/2024 | 19998 | Jack Griggs, Inc. | 52090 · Maintenance - ... | | 621.84 | | 300,342.09 |
| 12/18/2024 | 19999 | Auto Zone | 52090 · Maintenance - ... | Invoice 057060... | 160.48 | | 300,181.61 |
| 12/18/2024 | 20000 | Payroll | -split- | | 664.02 | | 299,517.59 |
| 12/18/2024 | 20001 | Payroll | -split- | | 496.42 | | 299,021.17 |
| 12/18/2024 | 20002 | Payroll | -split- | | 470.55 | | 298,550.62 |
| 12/18/2024 | 20003 | Payroll | -split- | | 260.98 | | 298,289.64 |
| 12/18/2024 | 20004 | Payroll | -split- | | 322.73 | | 297,966.91 |
| 12/18/2024 | 20005 | County of Tulare - E... | 51023 · Employees Gr... | New Rates for ... | 2,277.00 | | 295,689.91 |
| 12/18/2024 | 20006 | Monarch Ford | 52090 · Maintenance - ... | Invoice 15077 | 633.91 | | 295,056.00 |
| 12/18/2024 | 20007 | Office Depot | -split- | | 276.02 | 9916.40 | 294,779.98 |
| 12/26/2024 | 20008 | US Postal Service | 52140 · Office Expense | 12 Month Post ... | 102.00 | | 294,677.98 |
| 12/26/2024 | 20009 | Visalia Granite and ... | 52040 · Cost of Suppli... | Invoice #34514 | 4,044.88 | | 290,633.10 |
| 12/26/2024 | 20010 | Payroll | -split- | | 753.86 | | 289,879.24 |
| 12/26/2024 | 20011 | Payroll | -split- | | 570.36 | | 289,308.88 |
| 12/26/2024 | 20012 | Payroll | -split- | | 467.93 | | 288,840.95 |
| 12/26/2024 | 20013 | Payroll | -split- | | 226.29 | 6165.32 | 288,614.66 |