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01/29/20

Accrual Basis

## Tulare Public Cemetery District

## Trial Balance

As of December 31, 2019

	Dec 31, 19	
	Debit	Credit
00 · Clearing Acct.	29,499.15	
1 · Suspense	0.00	
10000 · Cash and Cash Equivalents	0.00	
10100 · Petty Cash	402.63	
10150 · Bank of The Sierra - CHK ACCT	41,847.89	
10200 · Cash in Bank B/A Saving	0.00	
10400 · Cash in Bank B/A Checking	0.00	
10500 · Cash in Treasury (772)	126,935.78	
10600 · Endowment - Reserved (773)	1,160,195.08	
1620 · Edowment Care 1620	316,017.92	
10700 · Cash in Expansion Account (807)	62,636.41	
10900 · Endowment - Unreserved (817)	391,611.40	
11001 · Accounts Receivable	0.00	
10 · Customer Balance Due	263.17	
11300 · Prepaid Expense	0.00	
12001 · Undeposited Funds	0.00	
20000 · Accounts Payable		6,697.09
2 · Due to Miscellaneous	0.00	
24000 · Payroll Liabilities	568.46	
24010 · Pension Payable		2,267.22
24020 · Health Insurance Payable		6,419.02
25500 · Sales Tax Payable		10,724.69
30000 · Opening Balance Equity		2,282,733.86
31100 · Retain Earnings	178,895.99	
4001 · Current Secured		70,519.76
4006 · Current Unsecured		8,943.67
4060 · Residual Distributions		1,031.00
4069 · PT Facilities		3,222.00
4801 · Interest Income - 772		1,898.31
5400 · Charges for Current Services		347,616.36
5805 · Misc. Revenue		69.25
5835 · Other Revenue		3,724.68
6001 · Regular Payroll	128,679.00	
6002 · Overtime	4,243.61	
6004 · Benefits	44,760.36	
6005 · Extra Help	42,144.46	
6008 · Directors Fees	1,275.00	
6011 · Retirement-SD Portion	11,358.47	
6012 · Social Security and Medicare	10,168.55	
6015 · Workers Compensation Ins	22,323.00	
6016 · Unemployment Ins.	203.00	
7003 · Penalties	455.72	
7004 · Clothing and Personal Supplies	2,345.09	
7005 · Telecommunications	2,587.58	
7006 · Vaults and Crypts	40,312.20	
7009 · Household Supplies	830.83	
7010 · Insurance	7,701.00	
7025 · Mileage Reimbursement Expense	67.28	
70200 · Repair & Main. - Equipment	23,637.87	
70300 · Repair & Main. - Outside	26,577.56	
70400 · Repair & Main. - Building	12,939.46	
7036 · Office Supplies and Expense	4,777.22	
62000 · Bank Charges	30.00	
63000 · Computer Repairs and Expense	1,661.13	
7039 · Miscellaneous	199.38	
7043 · Professional Fees	9,022.50	
63500 · County Admin Fees	2,094.50	

Tulare Public Cemetery District  
**Trial Balance**  
As of December 31, 2019

	Dec 31, 19	
	<u>Debit</u>	<u>Credit</u>
68100 · Accounting	2,629.56	
68300 · Legal	2,127.49	
7045 · Security	78.00	
7059 · Publications and Legal Notices	3,736.47	
7073 · Training / Education	4,080.74	
77100 · SCE	4,405.91	
77200 · SO Cal Gas	221.51	
77300 · Water, Sewer and Disposal	22,452.28	
79000 · Waste Disposal	361.31	
7425 · Taxes	1,299.33	
8001 · Graves Repurchase	4,265.00	
8300 · Equipment	51,435.07	
9101 · Endowment Revenue		30,300.00
9102 · Interest Income - EC		19,566.14
9201 · Rent and Concessions - 807		8,400.00
9203 · Interest Income - 807		668.91
9301 · Interest Income - 817		1,559.36
<b>TOTAL</b>	<u><b>2,806,361.32</b></u>	<u><b>2,806,361.32</b></u>

**Tulare Public Cemetery District  
Profit & Loss Budget Performance**

December 2019

	Dec 19	Budget	Jul - Dec 19	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000 · County Taxes	83,716	14,647	83,716	87,880	175,760
4801 · Interest Income - 772	809	250	1,898	1,500	3,000
5400 · Charges for Current Services	53,564	50,833	347,616	305,000	610,000
5805 · Misc. Revenue	44	1,667	69	10,000	20,000
5835 · Other Revenue	1,423	270	3,725	1,620	3,240
<b>Total Income</b>	<b>139,557</b>	<b>67,667</b>	<b>437,025</b>	<b>406,000</b>	<b>812,000</b>
<b>Expense</b>					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	24,097	20,708	128,679	124,250	248,500
6002 · Overtime	750	417	4,244	2,500	5,000
6004 · Benefits	12,079	3,167	44,760	19,000	38,000
6005 · Extra Help	5,233	4,583	42,144	27,500	55,000
6008 · Directors Fees	275	250	1,275	1,500	3,000
6011 · Retirement-SD Portion	0	2,000	11,358	12,000	24,000
6012 · Social Security and Medicare	1,901	1,500	10,169	9,000	18,000
6015 · Workers Compensation Ins	0	1,500	22,323	9,000	18,000
6016 · Unemployment Ins.	88	417	203	2,500	5,000
<b>Total 6000 · Payroll and Employee Benefits</b>	<b>44,423</b>	<b>34,542</b>	<b>265,155</b>	<b>207,250</b>	<b>414,500</b>
7003 · Penalties	223	500	456	3,000	6,000
7004 · Clothing and Personal Supplies	0	333	2,345	2,000	4,000
7005 · Telecommunications	596	500	2,588	3,000	6,000
7006 · Vaults and Crypts	24,788	5,417	40,312	32,500	65,000
7009 · Household Supplies	0	125	831	750	1,500
7010 · Insurance	3,650	1,750	7,701	10,500	21,000
7025 · Mileage Reimbursement Expense	0	8,917	63,155	53,500	107,000
7030 · Maintenance and Repairs	5,904	8,917	63,155	53,500	107,000
7036 · Office Supplies and Expense	1,569	2,042	6,468	12,250	24,500
7039 · Miscellaneous	0	208	199	1,250	2,500
7043 · Professional Fees	3,137	1,708	15,874	10,250	20,500
7045 · Security	0	333	78	2,000	4,000

Tulare Public Cemetery District  
Profit & Loss Budget Performance  
December 2019

	Dec 19	Budget	Jul - Dec 19	YTD Budget	Annual Budget
7059 · Publications and Legal Notices	1,139	250	3,736	1,500	3,000
7073 · Training / Education	0	667	4,081	4,000	8,000
7081 · Utilities	5,957	3,750	27,441	22,500	45,000
7425 · Taxes	0	125	1,299	750	1,500
8001 · Graves Repurchase	275	833	4,265	5,000	10,000
8100 · Building and Improvements	0	1,500	0	9,000	18,000
8300 · Equipment	0	4,167	51,435	25,000	50,000
<b>Total Expense</b>	<b>91,660</b>	<b>67,667</b>	<b>497,487</b>	<b>406,000</b>	<b>812,000</b>
<b>Net Ordinary Income</b>	<b>47,897</b>	<b>-0</b>	<b>-60,462</b>	<b>-0</b>	<b>0</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
9100 · Endowment					
9101 · Endowment Revenue	3,851	5,000	30,300	30,000	60,000
9102 · Interest Income - EC	9,548	2,500	19,566	15,000	30,000
<b>Total 9100 · Endowment</b>	<b>13,399</b>	<b>7,500</b>	<b>49,866</b>	<b>45,000</b>	<b>90,000</b>
<b>9200 · Fund for Future Expansions - 807</b>					
9201 · Rent and Concessions - 807	8,400		8,400		8,400
9203 · Interest Income - 807	360	42	669	250	500
9200 · Fund for Future Expansion - 807 - Other	0	1,250	0	7,500	15,000
<b>Total 9200 · Fund for Future Expansion - 807</b>	<b>8,760</b>	<b>1,292</b>	<b>9,069</b>	<b>7,750</b>	<b>23,900</b>
<b>9300 · Unreserved Funds - 817</b>					
9301 · Interest Income - 817	1,554	542	1,559	3,250	6,500
<b>Total 9300 · Unreserved Funds - 817</b>	<b>1,554</b>	<b>542</b>	<b>1,559</b>	<b>3,250</b>	<b>6,500</b>
<b>Total Other Income</b>	<b>23,714</b>	<b>9,333</b>	<b>60,494</b>	<b>56,000</b>	<b>120,400</b>
<b>Net Other Income</b>	<b>23,714</b>	<b>9,333</b>	<b>60,494</b>	<b>56,000</b>	<b>120,400</b>
<b>Net Income</b>	<b>71,611</b>	<b>9,333</b>	<b>32</b>	<b>56,000</b>	<b>120,400</b>

Tulare Public Cemetery District  
**Balance Sheet**  
As of December 31, 2019

	<u>Dec 31, 19</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
00 · Clearing Acct.	29,499.15
10100 · Petty Cash	402.63
10150 · Bank of The Sierra - CHK ACCT	41,847.89
10500 · Cash in Treasury (772)	126,935.78
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,160,195.08
	<hr/>
<b>Total 10600 · Endowment - Reserved (773)</b>	1,476,213.00
10700 · Cash in Expansion Account (807)	62,636.41
10900 · Endowment - Unreserved (817)	391,611.40
	<hr/>
<b>Total Checking/Savings</b>	2,129,146.26
<b>Other Current Assets</b>	
10 · Customer Balance Due	263.17
	<hr/>
<b>Total Other Current Assets</b>	263.17
	<hr/>
<b>Total Current Assets</b>	2,129,409.43
	<hr/>
<b>TOTAL ASSETS</b>	<b>2,129,409.43</b>
	<hr/> <hr/>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	6,697.09
	<hr/>
<b>Total Accounts Payable</b>	6,697.09
<b>Other Current Liabilities</b>	
24000 · Payroll Liabilities	-568.46
24010 · Pension Payable	2,267.22
24020 · Health Insurance Payable	6,419.02
25500 · Sales Tax Payable	10,724.69
	<hr/>
<b>Total Other Current Liabilities</b>	18,842.47
	<hr/>
<b>Total Current Liabilities</b>	25,539.56
	<hr/>
<b>Total Liabilities</b>	25,539.56
<b>Equity</b>	
30000 · Opening Balance Equity	2,282,733.86
31100 · Retain Earnings	-178,895.99
Net Income	32.00
	<hr/>
<b>Total Equity</b>	2,103,869.87
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,129,409.43</b>
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**Tulare Public Cemetery District**  
**Reconciliation Summary**  
10150 · Bank of The Sierra - CHK ACCT, Period Ending 12/31/2019

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	<u>Dec 31, 19</u>
<b>Beginning Balance</b>	63,799.82
<b>Cleared Transactions</b>	
Checks and Payments - 68 items	-70,466.66
Deposits and Credits - 17 items	74,265.00
	<u>3,798.34</u>
<b>Total Cleared Transactions</b>	<u>3,798.34</u>
<b>Cleared Balance</b>	<u><u>67,598.16</u></u>
<b>Uncleared Transactions</b>	
Checks and Payments - 10 items	-25,750.27
	<u>-25,750.27</u>
<b>Total Uncleared Transactions</b>	<u>-25,750.27</u>
<b>Register Balance as of 12/31/2019</b>	<u><u>41,847.89</u></u>
<b>Ending Balance</b>	41,847.89

**Tulare Public Cemetery District**  
**Check List Without Payroll**  
 December 2019

Date	Num	Name	Memo	Amount	Balance
<b>10150 - Bank of The Sierra - CHK ACCT</b>					
12/30/2019	AUT...	CARQUEST AUTO ...	QuickBooks gener...	0.00	0.00
12/06/2019	AUT...	CALPERS	CALPERS	-1,131.78	-1,131.78
12/06/2019	AUT...	CALPERS	CALPERS	-1,438.48	-2,570.26
12/16/2019	AUT...	AT & T Internet	Auto Pay	-70.00	-2,640.26
12/16/2019	AUT...	AT & T Mobility	Auto Pay	-89.97	-2,730.23
12/16/2019	AUT...	Southern California ...		-446.43	-3,176.66
12/18/2019	AUT...	City of Tulare		-2,238.55	-5,415.21
12/26/2019	AUT...	AT & T Phone's		-42.80	-5,458.01
12/27/2019	AUT...	AT & T Internet	Auto Pay	-74.69	-5,532.70
12/30/2019	AUT...	Intuit	Annual Payroll Fee...	-478.00	-6,010.70
12/06/2019	AUT...	CALPERS		-200.00	-6,210.70
12/10/2019	AUT...	AT & T Phone's		-158.78	-6,369.48
12/02/2019	1707	Alberto Aguilar	Board Meeting	-100.00	-6,469.48
12/02/2019	1708	Armando's Locksmit...		-368.00	-6,837.48
12/02/2019	1709	Vicki Gilson	Board Meeting	-100.00	-6,937.48
12/11/2019	1711	CSDA		-2,093.00	-9,030.48
12/11/2019	1712	Insurica		-3,650.00	-12,680.48
12/11/2019	1713	Linder Equip CO.		-213.97	-12,894.45
12/11/2019	1714	Nexem Staffing and ...		-1,238.95	-14,133.40
12/11/2019	1715	Polyguard & CO		-4,650.00	-18,783.40
12/11/2019	1716	Res Com		-45.00	-18,828.40
12/11/2019	1717	Rhonda L. Foster	Grave Repurchase...	-275.00	-19,103.40
12/11/2019	1718	Tulare Chamber of ...		-325.00	-19,428.40
12/11/2019	1719	Tulare Irrigation Dist...		-1,299.33	-20,727.73
12/11/2019	1720	Wizix		-83.41	-20,811.14
12/20/2019	1721	Baker Supplies and ...		-17.81	-20,828.95
12/20/2019	1722	CA Turf Equipment ...		-167.86	-20,996.81
12/20/2019	1723	CALPERS	VOID:	0.00	-20,996.81
12/20/2019	1724	CARQUEST AUTO ...	VOID:	0.00	-20,996.81
12/20/2019	1725	Gary V. Burrows Inc.		-108.17	-21,104.98
12/20/2019	1726	Home Depot Cedit ...		-215.05	-21,320.03
12/20/2019	1727	Lawrence Tractor C...		-434.00	-21,754.03
12/20/2019	1728	Nexem Staffing and ...		-1,859.49	-23,613.52
12/20/2019	1729	Office Depot	VOID:	0.00	-23,613.52
12/20/2019	1730	RIGOS SIGNS		-714.45	-24,327.97
12/20/2019	1731	Streamline		-100.00	-24,427.97
12/20/2019	1732	TF Tire & Service		-342.27	-24,770.24
12/20/2019	1733	Tulare County Coun...		-55.00	-24,825.24

**Tulare Public Cemetery District**  
**Check List Without Payroll**  
 December 2019

Date	Num	Name	Memo	Amount	Balance
12/20/2019	1734	US Bank Equipment...		-89.23	-24,914.47
12/20/2019	1735	Valley Expetec		-330.00	-25,244.47
12/20/2019	1736	Van Cleve Concrete...		-6,188.00	-31,432.47
12/19/2019	1744	MAS Auto Center	SMOG on 1993 Fo...	-51.75	-31,484.22
12/19/2019	1745	Office Depot	Office Supplies	-960.35	-32,444.57
12/03/2019	1755	Morris Levin & Son	VOID:	0.00	-32,444.57
12/03/2019	1756	Polyguard & CO	VOID:	0.00	-32,444.57
12/30/2019	1758	Morris Levin & Son		-4,704.87	-37,149.44
12/30/2019	1759	Polyguard & CO	VOID: VOID:	0.00	-37,149.44
12/31/2019	1763	Polyguard & CO	49223	-13,950.00	-51,099.44
12/05/2019	1766	Morris Levin & Son	VOID:	0.00	-51,099.44
12/17/2019	1773	Wizix		-139.03	-51,238.47

Total 10150 · Bank of The Sierra - CHK ACCT

**TOTAL**

-51,238.47	-51,238.47
<b>-51,238.47</b>	<b>-51,238.47</b>



**Tulare Public Cemetery District**  
**Payroll Summary**  
December 2019

	Hours	Rate	Dec 19
<b>Employee Wages, Taxes and Adjustments</b>			
Gross Pay			
Double-time hourly	56	32	0
Holiday Pay	1,205	17	955
Hourly	83	16	20,431
Hourly Sick	34	17	1,423
Hourly Vacation	30	17	588
Overtime (x1.5) hourly	24	24	750
Bonus			700
<b>Total Gross Pay</b>	<u>1,407</u>		<u>24,847</u>
<b>Adjusted Gross Pay</b>	1,407		24,847
<b>Taxes Withheld</b>			-3,274
<b>Deductions from Net Pay</b>			-390
Health Insurance Deduction			-689
Wage Garnishment			
<b>Total Deductions from Net Pay</b>			<u>-1,079</u>
<b>Net Pay</b>	<u>1,407</u>		<u>20,494</u>
<b>Employer Taxes and Contributions</b>			
Federal Unemployment			18
Medicare Company			360
Social Security Company			1,541
CA - Unemployment			88
Dental Insurance (company paid)			492
Health Insurance (company paid)			11,395
Insurance Admin Fee			104
Vision Insurance (company paid)			66
CA - Employment Training Tax			3
<b>Total Employer Taxes and Contributions</b>			<u>14,068</u>

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**Tulare Public Cemetery District**  
**Reconciliation Summary**  
10500 · Cash in Treasury (772), Period Ending 12/31/2019

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	<u>Dec 31, 19</u>
Beginning Balance	68,845.94
Cleared Transactions	
Checks and Payments - 4 items	-76,359.50
Deposits and Credits - 7 items	134,449.34
Total Cleared Transactions	<u>58,089.84</u>
Cleared Balance	<u><u>126,935.78</u></u>
Register Balance as of 12/31/2019	126,935.78
Ending Balance	126,935.78

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Tulare Public Cemetery District  
**Reconciliation Summary**  
10600 · Endowment - Reserved (773), Period Ending 12/31/2019

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	<u>Dec 31, 19</u>
Beginning Balance	1,463,352.57
Cleared Transactions	
Deposits and Credits - 5 items	<u>12,860.43</u>
Total Cleared Transactions	<u>12,860.43</u>
Cleared Balance	<u><u>1,476,213.00</u></u>
Register Balance as of 12/31/2019	1,476,213.00
Ending Balance	1,476,213.00

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**Tulare Public Cemetery District**  
**Reconciliation Summary**  
10700 - Cash in Expansion Account (807), Period Ending 12/31/2019

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	<u>Dec 31, 19</u>
Beginning Balance	60,317.92
Cleared Transactions	
Deposits and Credits - 3 items	<u>2,318.49</u>
Total Cleared Transactions	<u>2,318.49</u>
Cleared Balance	<u><u>62,636.41</u></u>
Register Balance as of 12/31/2019	62,636.41
Ending Balance	62,636.41

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Tulare Public Cemetery District  
**Reconciliation Summary**  
10900 · Endowment - Unreserved (817), Period Ending 12/31/2019

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	<u>Dec 31, 19</u>
Beginning Balance	390,057.02
Cleared Transactions	
Deposits and Credits - 1 item	1,554.38
Total Cleared Transactions	<u>1,554.38</u>
Cleared Balance	<u><b>391,611.40</b></u>
Register Balance as of 12/31/2019	391,611.40
Ending Balance	391,611.40

DECEMBER		INTERMENTS 2018			<u>BODY</u>	<u>CREMATION</u>	<u>TOTAL</u>
BODY BURIALS	KERN	6	JAN	22	5	27	
	NORTH	4	FEB	18	6	24	
NICHES/HEX		0	MAR	27	8	35	
			APR	19	7	26	
			MAY	25	3	28	
CREMATION BURIALS	KERN	3	JUNE	28	11	39	
	NORTH	0	JULY	18	7	25	
BABY BURIALS		0	AUG	15	8	23	
	KERN	0	SEP	15	6	21	
	NORTH	0	OCT	12	8	20	
TOTALS		13	NOV	13	3	16	
			DEC	10	3	13	
			TOTAL	222	75	297	
				75%	25%		

DECEMBER		INTERMENTS 2019			<u>BODY</u>	<u>CREMATION</u>	<u>TOTAL</u>
BODY BURIALS	KERN	11	JAN	18	8	26	
	NORTH	9	FEB	15	9	24	
NICHES/HEX		4	MAR	28	4	32	
			APR	16	10	26	
			MAY	13	10	28	
CREMATION BURIALS	KERN	0	JUNE	22	8	39	
	NORTH	1	JULY	18	7	25	
BABY BURIALS		0	AUG	12	6	18	
	KERN	0	SEP	21	5	26	
	NORTH	1	OCT	19	10	29	
TOTALS		26	NOV	17	13	30	
			DEC	21	5	26	
			TOTAL	220	95	315	
				70%	30%		