

Tulare Public Cemetery
Proposed Budget Adjustments
For the Fiscal Year Ending June 30, 2023

Estimated Revenues Adjustments

No.	Act Number	Act Group	Account Name	Original Budget Amount	Proposed Adjustment	Adjusted Budget
1	5833	5833	Grant Revenue	-	80,000	80,000
Total				-	80,000	80,000

Budgeted Appropriations (Expenses) Adjustments

No.	Act Number	Act Group	Budget Item	Original Budget Amount	Proposed Adjustment	Adjusted Budget
1	8301	8300	Equipment	50,000	80,000	130,000
2	70101	7010	Insurance	35,000	6,200	41,200
3	6015	6000	Workers' Compensation	31,000	4,200	35,200
4	7003	7003	County Tax Admin Fees	150	5,850	6,000
5	7425	7425	Taxes (Irrigation District)	1,300	1,700	3,000
6	8000	8000	Land	25,000	(25,000)	-
6	8002	8002	Niches	-	25,000	25,000
2,3,4,5	7432	7400	Appropriations for Contingencies	191,050	(17,950)	173,100
Total				333,500	80,000	413,500

Explanations

- 1 To recognize \$80,000 grant revenue from San Joaquin Air Pollution Control District and corresponding equipment appropriations -the purchase of 4 electrical carts.
- 2 To correct budget error on the original budget.
- 3 To recognize increased 2022-23 expenditures resulting from a 2021-22 workers' compensation audit.
- 4 To correct budget error which did not include County admin fees.
- 5 To increase taxes (irrigation district) to more accurate estimate.
- 6 To create Niches account and reclass budget originally intended for Niches.

additional item:1

6:00 PM
05/17/23
Accrual Basis

Tulare Public Cemetery District
Balance Sheet
As of February 28, 2023

	<u>Feb 28, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	11,197.41
10100 · Petty Cash	500.00
10150 · Bank of The Sierra - CHK ACCT	51,926.68
10500 · Cash in Treasury (772)	316,237.62
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,469,864.33
Total 10600 · Endowment - Reserved (773)	<u>1,785,882.25</u>
10700 · Cash in Expansion Account (807)	151,384.84
10900 · Endowment - Unreserved (817)	258,284.77
10950 · Pre-Need Payment Plan (886)	36,288.58
10970 · CD - Bank of Sierra 1584	100,000.00
Total Checking/Savings	<u>2,711,702.15</u>
Accounts Receivable	
11001 · Accounts Receivable - PVQ (772)	14,027.91
11010 · Receivable - Pre-Need Pmt Plan	27,557.82
Total Accounts Receivable	<u>41,585.73</u>
Other Current Assets	
11300 · Prepaid Expense	
11320 · Prepaid Workers Compensation	10,232.00
11330 · Prepaid Liability Insurance	11,996.00
11340 · Prepaid Property Insurance	1,603.00
Total 11300 · Prepaid Expense	<u>23,831.00</u>
12001 · Undeposited Funds	826.70
12101 · Inventory Asset	19,161.16
Total Other Current Assets	<u>43,818.86</u>
Total Current Assets	<u>2,797,106.74</u>
TOTAL ASSETS	<u><u>2,797,106.74</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	71,234.17
Total Accounts Payable	<u>71,234.17</u>

additional Item: 2

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Accrual Basis

Tulare Public Cemetery District
Balance Sheet
As of February 28, 2023

	<u>Feb 28, 23</u>
Other Current Liabilities	
25500 · Sales Tax Payable	2,975.24
Total Other Current Liabilities	<u>2,975.24</u>
Total Current Liabilities	<u>74,209.41</u>
Total Liabilities	74,209.41
Equity	
30000 · Fund Balance	2,665,098.82
Net Income	57,798.51
Total Equity	<u>2,722,897.33</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,797,106.74</u></u>

additional item: 3

Tulare Public Cemetery District Profit & Loss Budget Performance

February 2023

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05/17/23

Accrual Basis

	Feb 23	Budget	Jul '22 - Feb 23	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
3999 · Total Beginning Cash Available	0	29,200	0	233,600	350,000
4000 · County Taxes					
4001 · Current Secured	0	14,583	119,757	116,668	175,000
4006 · Current Unsecured	0	750	0	6,000	9,000
4008 · Prior Secured	0	253	0	2,028	3,040
4009 · Prior Unsecured	0	11	0	88	130
4030 · Suppl Current Secured	0	233	0	1,868	2,800
4033 · Suppl Prior Secured	0	33	0	268	400
4060 · Residual Distributions	0	542	9,008	4,336	6,500
4069 · PT Facilities	0	492	0	3,936	5,900
5000 · Aid-Other Governmental Agencies	0	2	0	22	30
5050 · Homeowners Property Tax Relief	0	100	0	800	1,200
Total 4000 · County Taxes	0	16,999	128,765	136,014	204,000
4801 · Interest Income - 772					
5400 · Charges for Current Services	0	583	2,111	4,664	7,000
5400.1 · Grave	14,109		179,844		
5400.3 · Open and Close	31,800		258,680		
5400.4 · Administration	9,600		81,000		
5400.5 · Vault Installation	4,890		45,012		
5400.6 · Out of District Fee	2,264		15,193		
5400.7 · Transfer Fees	0		1,350		
5400.8 · Payment Plan Contract Fees	0		1,175		
5400.9 · Disinterment	0		1,500		
5400 · Charges for Current Services - Other	0	66,667	0	533,336	800,000
Total 5400 · Charges for Current Services	62,663	66,667	583,754	533,336	800,000
5450 · Concrete Base Sales	4,000	6,667	41,400	53,336	80,000
5460 · Vault Sales	15,066		116,123		
5470 · Vase Sales	0		390		
5475 · Flower Sales	0		90		
5476 · Saturday Service Fee	0		11,200		
5485 · Add On Packages	0		990		
5805 · Misc. Revenue	240	2,083	2,950	16,668	25,000
5833 · Grant Revenue	0		80,000	0	0
5834 · Restitution	0	100	330	800	1,200
5835 · Other Revenue	0	208	0	1,668	2,500
Total Income	81,968	122,507	968,103	980,086	1,469,700

additional item: 4

Tulare Public Cemetery District Profit & Loss Budget Performance

February 2023

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Accrual Basis

	Feb 23	Budget	Jul '22 - Feb 23	YTD Budget	Annual Budget
Cost of Goods Sold					
5900 · Concrete Base for Headstones	4,000		16,000		
5901 · Vault Costs	7,253		20,727		
5905 · Vase Costs	0		138		
5906 · Flower Costs	0		33		
Total COGS	11,253		36,897	0	0
Gross Profit	70,716	122,507	931,206	980,086	1,469,700
Expense					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	38,372	44,200	341,713	353,600	530,000
6002 · Overtime	309	1,250	9,532	10,000	15,000
6004 · Health Insurance Benefits	8,997	9,840	72,189	78,720	118,000
6005 · Extra Help	2,230	300	13,242	2,400	4,000
6008 · Directors Fees	0	250	1,050	2,000	3,000
6011 · Retirement-SD Portion	3,306	3,125	28,282	25,000	37,500
6012 · Social Security and Medicare	2,953	3,400	26,806	27,200	41,000
6015 · Workers Compensation Ins	6,758	2,600	24,664	20,800	31,000
6016 · Unemployment Ins.	708	260	1,662	2,080	3,100
6000 · Payroll and Employee Benefits - Other	0	40	0	340	500
Total 6000 · Payroll and Employee Benefits	63,633	65,265	519,141	522,140	783,100
7003 · County Tax Admin Fees	0		2,699	150	150
7004 · Clothing and Personal Supplies					
70041 · Breakroom Supplies	286		2,479		
70042 · PPE - Personal Protective Equip	427		1,289		
70043 · First Aid Supplies	0		381		
7004 · Clothing and Personal Supplies - Other	0	420	1,519	3,360	5,000
Total 7004 · Clothing and Personal Supplies	713	420	5,668	3,360	5,000
7005 · Telecommunications					
70051 · Internet	64		934		
70052 · Phone Lines	163		2,843		
70053 · Tablet	52		455		
7005 · Telecommunications - Other	70	540	874	4,320	6,500
Total 7005 · Telecommunications	349	540	5,106	4,320	6,500
7006 · Vaults and Liners	0	7,500	13,365	60,000	90,000
7008 · Freight/Delivery Fees	0	80	699	640	1,000
7009 · Household Supplies	0	125	327	1,000	1,500

additional items 5

Tulare Public Cemetery District Profit & Loss Budget Performance

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Accrual Basis

	Feb 23	Budget	Jul '22 - Feb 23	YTD Budget	Annual Budget
7010 - Insurance					
70101 - General Liability Insurance	3,000		24,000		
70102 - Property Insurance	400		3,200		
70103 - Auto Insurance	0		5		
70105 - Crime/Bond Insurance	0		195		
7010 - Insurance - Other	0	2,920	0	23,360	35,000
Total 7010 - Insurance	3,400	2,920	27,400	23,360	35,000
7011 - Concrete Base for Headstones					
7025 - Mileage Reimbursement Expense	0	6,700	31,400	53,600	80,000
7030 - Maintenance and Repairs	0	80	0	640	1,000
70200 - Repair & Maint. - KERN Equipment	180		20,153	0	0
70201 - Equipment & Supplies for Servic	9		14,452		
70203 - Diesel KERN for Equipment	1,211		4,816		
70204 - Unleaded - KERN Fuel for Equip	0		776		
70205 - Unleaded - North Fuel Equip	221		1,094		
70206 - Repair & Maint. -North Equipment	4,175		10,209		
70207 - Diesel NORTH for Equipment	0		907		
70209 - Sprinkler NORTH Repairs/Supply	994		2,553		
70210 - Tools -KERN Ground Maintenance	30		213		
70211 - Repair & Maint.-KERN Location	0		502		
70212 - Fence Repairs and Maintenance	0		2,998		
70213 - Fence Repairs NORTH J and Maint	0		528		
70214 - Signs for Grounds/Curb/Office	0		1,398		
70215 - Tools - North Ground Maintenan	0		676		
70300 - Repair & Maint. - Outside KERN	49		6,627	0	0
70301 - Safety Supplies & Compliance	777		1,591		
70302 - Cleaning Supplies	736		1,303		
70305 - Repair & Maint. - Headstones/Con	0		5,734		
70307 - Repair & Maint.-Outside North	0		3,784		
70308 - Weed Control Spray for Grounds	405		2,942		
70309 - Sprinkler KERN Repairs/Supplies	38		6,172		
70310 - Grounds Tools for Maintenance	38		1,144		
70311 - Landscaping -flowers, trees, ba	0		3,797		
70400 - Repair & Maint. - Building Kern	1,259		4,156	0	0
70401 - Pest Control	100		1,597		
70402 - Repair & Maint. North Building	447		2,160		
7030 - Maintenance and Repairs - Other	884	8,300	884	66,400	100,000
Total 7030 - Maintenance and Repairs	11,554	8,300	103,166	66,400	100,000

Additional Items:

Tulare Public Cemetery District Profit & Loss Budget Performance

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	Feb 23	Budget	Jul '22 - Feb 23	YTD Budget	Annual Budget
7036 · Office Supplies and Expense					
6100 · Copier/Equipment Lease	210		2,672		0
6200 · Office Supplies	816		5,642	0	0
6300 · Computer Repairs and Expense	0		3,233	0	0
6500 · Software Programs/Website	1,433		10,027		
66100 · Plotbox Software Project	0		2,700		
7036 · Office Supplies and Expense - Other	972	3,500	5,595	28,000	42,000
Total 7036 · Office Supplies and Expense	3,431	3,500	29,869	28,000	42,000
7037 · Marketing					
7039 · Miscellaneous	0	420	2,871	3,360	5,000
7040 · Bank Fees	0	125	2,172	1,000	1,500
7043 · Professional Fees	45		225		
68100 · Accounting	1,423		12,256	0	0
68300 · Legal	1,850		10,542	0	0
7043 · Professional Fees - Other	571	3,300	2,601	26,400	40,000
Total 7043 · Professional Fees	3,843	3,300	25,398	26,400	40,000
7045 · Security					
70451 · Alarm Service	83		2,257		
7045 · Security - Other	1,730	1,800	9,653	14,400	22,000
Total 7045 · Security	1,813	1,800	11,910	14,400	22,000
7059 · Publications and Legal Notices					
70591 · Membership Dues	0		1,005		
7059 · Publications and Legal Notices - Other	1,200	160	1,200	1,280	2,000
Total 7059 · Publications and Legal Notices	1,200	160	2,205	1,280	2,000
7073 · Training / Education					
7074 · Transportation and Travel	2,140	420	5,315	3,360	5,000
70742 · Meal/Food Reimbursement	0		49		
7074 · Transportation and Travel - Other	0	160	1,444	1,280	2,000
Total 7074 · Transportation and Travel	0	160	1,493	1,280	2,000
7081 · Utilities					
77100 · SCE KERN ELECTRIC	359		4,092	0	0
77101 · SCE ELECTRIC NORTH	232		7,966		
77200 · SO Cal Gas	682		1,931	0	0
77300 · Water, Sewer	568		22,093	0	0
779001 · Waste Disposal North	1,170		4,866		

additional items?

Tulare Public Cemetery District Profit & Loss Budget Performance

February 2023

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Accrual Basis

	Feb 23	Budget	Jul '22 - Feb 23	YTD Budget	Annual Budget
79000 · Waste Disposal Kern	408		9,376	0	0
7081 · Utilities - Other	0	5,900	0	47,200	71,000
Total 7081 · Utilities	3,419	5,900	50,323	47,200	71,000
7090 · Vehicle Expense	0	0	0	100	100
7425 · Taxes	0	108	1,427	864	1,300
8000 · Land	0	2,083	0	16,664	25,000
8001 · Graves Repurchase	8,000	2,500	15,700	20,000	30,000
8002 · Niches	0		22,995		
8100 · Building and Improvements	0	4,200	0	33,600	50,000
8300 · Equipment	0				
8301 · Grounds Maintenance Equipment	0	4,200	107,211	33,600	50,000
8300 · Equipment - Other	0		0		
Total 8300 · Equipment	0	4,200	107,211	33,600	50,000
Total Expense	103,540	120,806	988,084	966,718	1,450,150
Net Ordinary Income	-32,824	1,701	-56,879	13,368	19,550
Other Income/Expense					
Other Income					
9100 · Endowment - 773					
9101 · Endowment Revenue - Current Serv	8,780	6,250	73,001	50,000	75,000
9102 · Interest Income - Endowment 773	0	2,500	14,090	20,000	30,000
Total 9100 · Endowment - 773	8,780	8,750	87,091	70,000	105,000
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	0	1,083	13,000	8,664	13,000
9203 · Interest Income - 807	0	167	1,817	1,336	2,000
9204 · Future Expansion Current Serv	0	4,000	10,436	32,000	48,000
Total 9200 · Fund for Future Expansion - 807	0	5,250	25,253	42,000	63,000
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	292	2,328	2,336	3,500
Total 9300 · Unreserved Funds - 817	0	292	2,328	2,336	3,500
9400 · Pre Need - 886					
9401 · Interest Income - 886	0		6		
Total 9400 · Pre Need - 886	0		6		
Total Other Income	8,780	14,292	114,677	114,336	171,500

Additional Item: ∞

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

February 2023

6:00 PM
05/17/23
Accrual Basis

	Feb 23	Budget	Jul '22 - Feb 23	YTD Budget	Annual Budget
Other Expense					
7432 - Appropriation for Contingencies	0	15,920	0	127,360	191,050
Total Other Expense	0	15,920	0	127,360	191,050
Net Other Income	8,780	-1,628	114,677	-13,024	-19,550
Net Income	-24,044	73	57,799	344	0

Additional Item: 9

Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 02/28/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						183,657.21
Cleared Transactions						
Checks and Payments - 69 items						
Bill Pmt -Check	12/11/2022	3653	CAPC - Calif Assoc of Public Cemeteries	√	-630.00	-630.00
Bill Pmt -Check	01/06/2023	3704	Barnes Memorials	√	-3,000.00	-3,630.00
Bill Pmt -Check	01/06/2023	3706	Element Security Solutions, Inc.	√	-1,395.00	-5,025.00
Bill Pmt -Check	01/25/2023	3717	LABORMAX STAFFING	√	-893.22	-5,918.22
Bill Pmt -Check	01/31/2023	3743	California Department of Tax and Fee Adn	√	-3,455.00	-9,373.22
Bill Pmt -Check	02/03/2023	3722	Christy Vault Co, Inc.	√	-2,917.00	-12,290.22
Bill Pmt -Check	02/03/2023	3731	Linder Equip CO.	√	-2,540.47	-14,830.69
Bill Pmt -Check	02/03/2023	3727	High Sierra Lumber & Supply Inc.	√	-1,847.81	-16,678.50
Bill Pmt -Check	02/03/2023	3732	Morris Levin & Son	√	-1,710.84	-18,389.34
Bill Pmt -Check	02/03/2023	3720	CAL Turf Equipment & Supply Inc.	√	-1,320.24	-19,709.58
Bill Pmt -Check	02/03/2023	3739	Streamline	√	-1,200.00	-20,909.58
Bill Pmt -Check	02/03/2023	3725	Element Security Solutions, Inc.	√	-1,066.25	-21,975.83
Bill Pmt -Check	02/03/2023	3728	Home Depot Cedit Services	√	-977.57	-22,953.40
Bill Pmt -Check	02/03/2023	3719	Andy Hinojosa III CPA	√	-975.00	-23,928.40
Bill Pmt -Check	02/03/2023	3737	RIGO'S SIGNS	√	-959.30	-24,887.70
Bill Pmt -Check	02/03/2023	3738	SoCalGas	√	-722.61	-25,610.31
Bill Pmt -Check	02/03/2023	3734	Omega Industrial Supply Inc.	√	-667.92	-26,278.23
Bill Pmt -Check	02/03/2023	3721	California Busniness Machines	√	-489.06	-26,767.29
Bill Pmt -Check	02/03/2023	3740	Tulare County Counsel	√	-440.30	-27,207.59
Bill Pmt -Check	02/03/2023	3741	Waste Management/USA Waste	√	-390.73	-27,598.32
Bill Pmt -Check	02/03/2023	3733	Office Depot	√	-343.97	-27,942.29
Bill Pmt -Check	02/03/2023	3718	Affordable Funeral Supply, LLC	√	-330.50	-28,272.79
Bill Pmt -Check	02/03/2023	3729	Kaweah Lift. Inc	√	-275.20	-28,547.99
Bill Pmt -Check	02/03/2023	3724	Clara L Bernardo	√	-242.94	-28,790.93
Bill Pmt -Check	02/03/2023	3730	Leaf	√	-231.40	-29,022.33
Bill Pmt -Check	02/03/2023	3723	Cintas First Aid Safety	√	-68.62	-29,090.95
Bill Pmt -Check	02/03/2023	3744	AT & T Mobility	√	-52.20	-29,143.15
Bill Pmt -Check	02/03/2023	3736	Res Com Pest Control	√	-50.00	-29,193.15
Check	02/07/2023	EFT	Paychex of New York LLC	√	-833.37	-30,026.52
Bill Pmt -Check	02/07/2023	3742	AGUILAR, ALBERTO	√	-25.00	-30,051.52
Bill Pmt -Check	02/08/2023	3746	Christy Vault Co, Inc.	√	-2,917.00	-32,968.52
Bill Pmt -Check	02/08/2023	3748	TULARE COUNTY ROLL-OFF	√	-1,787.20	-34,755.72
Bill Pmt -Check	02/08/2023	3747	Home Depot Cedit Services	√	-282.06	-35,037.78
Bill Pmt -Check	02/08/2023	3745	CAL Turf Equipment & Supply Inc.	√	-82.25	-35,120.03
Bill Pmt -Check	02/09/2023	3755	JENSEN PRECAST	√	-6,696.66	-41,816.69
Bill Pmt -Check	02/09/2023	3754	Illinois MidWest Insurance Agency, LLC	√	-4,200.00	-46,016.69
Bill Pmt -Check	02/09/2023	3752	Affordable Funeral Supply, LLC	√	-3,934.60	-49,951.29
Bill Pmt -Check	02/09/2023	3749	Linder Equip CO.	√	-1,339.77	-51,291.06
Bill Pmt -Check	02/09/2023	3750	PriorityWest	√	-1,250.00	-52,541.06
Check	02/09/2023	3766	Jackson, Daniel	√	-1,122.85	-53,663.91
Bill Pmt -Check	02/09/2023	3753	JOSE C CASTRO	√	-700.00	-54,363.91
Check	02/09/2023	3767	Jackson, Daniel	√	-570.01	-54,933.92
Bill Pmt -Check	02/09/2023	3765	High Sierra Lumber & Supply Inc.	√	-324.72	-55,258.64
Check	02/09/2023	EFT	Paychex of New York LLC	√	-298.95	-55,557.59
Bill Pmt -Check	02/09/2023	3756	CAL Turf Equipment & Supply Inc.	√	-149.32	-55,706.91
Bill Pmt -Check	02/09/2023	3763	Ramos, Carlos	√	-100.00	-55,806.91
Bill Pmt -Check	02/09/2023	3762	AGUILAR, ALBERTO	√	-100.00	-55,906.91
Bill Pmt -Check	02/09/2023	3760	Ramos, Carlos	√	-100.00	-56,006.91
Bill Pmt -Check	02/09/2023	3759	AGUILAR, ALBERTO	√	-100.00	-56,106.91
Bill Pmt -Check	02/09/2023	3761	Res Com Pest Control	√	-50.00	-56,156.91
Bill Pmt -Check	02/09/2023	3751	Res Com Pest Control	√	-50.00	-56,206.91
Bill Pmt -Check	02/09/2023	3764	Lowe's	√	-42.96	-56,249.87
Bill Pmt -Check	02/09/2023	3758	Ramos, Carlos	√	-25.00	-56,274.87
Check	02/10/2023	EFT	Paychex of New York LLC	√	-14,215.16	-70,490.03
Check	02/10/2023	EFT	Paychex of New York LLC	√	-4,380.18	-74,870.21

additional items 10

Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 02/28/2023

Type	Date	Num	Name	Clr	Amount	Balance
Check	02/10/2023	EFT	Paychex of New York LLC	√	-313.84	-75,184.05
Bill Pmt -Check	02/13/2023	EFT	AT & T Internet	√	-70.00	-75,254.05
Bill Pmt -Check	02/21/2023	EFT	City of Tulare	√	-1,168.93	-76,422.98
Bill Pmt -Check	02/24/2023	3771	Tulare Public Cemetery District	√	-100,000.00	-176,422.98
Check	02/24/2023	EFT	Paychex of New York LLC	√	-14,714.98	-191,137.96
Check	02/24/2023	EFT	Paychex of New York LLC	√	-4,291.98	-195,429.94
Check	02/24/2023	EFT	Paychex of New York LLC	√	-313.84	-195,743.78
Check	02/24/2023	EFT	Paychex of New York LLC	√	-298.95	-196,042.73
Bill Pmt -Check	02/26/2023	EFT	AT & T Phone's	√	-227.05	-196,269.78
Bill Pmt -Check	02/27/2023	EFT	CALPERS	√	-2,975.90	-199,245.68
Bill Pmt -Check	02/27/2023	EFT	Southern California Edison	√	-591.29	-199,836.97
Bill Pmt -Check	02/28/2023	EFT	CALPERS	√	-2,829.19	-202,666.16
General Journal	02/28/2023	ah-190	AT & T Mobility	√	-453.30	-203,119.46
Bill Pmt -Check	02/28/2023	EFT	Positive Pay - Bank of Sierra	√	-45.00	-203,164.46
Total Checks and Payments					-203,164.46	-203,164.46
Deposits and Credits - 12 items						
Deposit	02/09/2023			√	2,456.65	2,456.65
Deposit	02/09/2023			√	2,612.62	5,069.27
Deposit	02/09/2023			√	6,685.57	11,754.84
Deposit	02/09/2023			√	18,000.00	29,754.84
Deposit	02/17/2023			√	750.00	30,504.84
Deposit	02/17/2023			√	5,801.60	36,306.44
Deposit	02/17/2023			√	11,887.21	48,193.65
Deposit	02/17/2023			√	20,375.02	68,568.67
Deposit	02/22/2023			√	2,030.27	70,598.94
Deposit	02/22/2023			√	18,000.00	88,598.94
Bill Pmt -Check	03/31/2023	3826	CALPERS	√	0.00	88,598.94
Check	04/27/2023	3866	VOID	√	0.00	88,598.94
Total Deposits and Credits					88,598.94	88,598.94
Total Cleared Transactions					-114,565.52	-114,565.52
Cleared Balance					-114,565.52	69,091.69
Uncleared Transactions						
Checks and Payments - 6 items						
Bill Pmt -Check	01/06/2023	3712	Sanchez Brothers		-3,100.00	-3,100.00
Bill Pmt -Check	02/03/2023	3726	Giotto's Alarm Tech, INC.		-912.00	-4,012.00
Bill Pmt -Check	02/03/2023	3735	Petty Cash		-346.70	-4,358.70
Bill Pmt -Check	02/09/2023	3757	Health Benefits Unit		-9,078.36	-13,437.06
Bill Pmt -Check	02/15/2023	3768	CAPC - Calif Assoc of Public Cemeteries		-2,140.00	-15,577.06
Bill Pmt -Check	02/23/2023	3769	LABORMAX STAFFING		-1,587.95	-17,165.01
Total Checks and Payments					-17,165.01	-17,165.01
Total Uncleared Transactions					-17,165.01	-17,165.01
Register Balance as of 02/28/2023					-131,730.53	51,926.68

additional item: 11 --

Reconciliation Detail

10500 - Cash in Treasury (772), Period Ending 02/28/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						354,819.45
Cleared Transactions						
Checks and Payments - 11 items						
Invoice	02/02/2023	14824 pvq	TULARE COUNTY PVQ	√	-18,000.00	-18,000.00
Invoice	02/02/2023	14826 pvq	TULARE COUNTY PVQ	√	-6,685.57	-24,685.57
Invoice	02/02/2023	14827 pvq	TULARE COUNTY PVQ	√	-2,612.62	-27,298.19
Invoice	02/02/2023	14825 pvq	TULARE COUNTY PVQ	√	-2,456.65	-29,754.84
Invoice	02/09/2023	14830 pvq	TULARE COUNTY PVQ	√	-20,375.02	-50,129.86
Invoice	02/09/2023	14829 pvq	TULARE COUNTY PVQ	√	-11,887.21	-62,017.07
Invoice	02/09/2023	14828 pvq	TULARE COUNTY PVQ	√	-5,801.60	-67,818.67
Invoice	02/09/2023	14831 pvq	TULARE COUNTY PVQ	√	-750.00	-68,568.67
Invoice	02/16/2023	14832 pvq	TULARE COUNTY PVQ	√	-18,000.00	-86,568.67
Invoice	02/16/2023	14833 pvq	TULARE COUNTY PVQ	√	-2,030.27	-88,598.94
Transfer	02/21/2023		Tulare PCD Pre-Payment Plan	√	-9,252.00	-97,850.94
Total Checks and Payments					-97,850.94	-97,850.94
Deposits and Credits - 6 items						
Transfer	02/01/2023			√	3,950.00	3,950.00
Transfer	02/01/2023			√	4,368.50	8,318.50
Transfer	02/10/2023			√	3,962.50	12,281.00
Transfer	02/13/2023			√	2,900.00	15,181.00
Transfer	02/13/2023			√	30,292.11	45,473.11
Transfer	02/21/2023			√	27,823.91	73,297.02
Total Deposits and Credits					73,297.02	73,297.02
Total Cleared Transactions					-24,553.92	-24,553.92
Cleared Balance					-24,553.92	330,265.53
Uncleared Transactions						
Checks and Payments - 4 items						
Invoice	02/23/2023	14834 pvq	TULARE COUNTY PVQ		-6,784.16	-6,784.16
Invoice	02/23/2023	14836 pvq	TULARE COUNTY PVQ		-3,380.39	-10,164.55
Invoice	02/23/2023	14837 pvq	TULARE COUNTY PVQ		-2,276.19	-12,440.74
Invoice	02/23/2023	14835 pvq	TULARE COUNTY PVQ		-1,587.17	-14,027.91
Total Checks and Payments					-14,027.91	-14,027.91
Total Uncleared Transactions					-14,027.91	-14,027.91
Register Balance as of 02/28/2023					-38,581.83	316,237.62

additional item: 12

04/26/23

Reconciliation Detail

10600 · Endowment - Reserved (773), Period Ending 02/28/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							1,776,732.25
Cleared Transactions							
Deposits and Credits - 6 items							
	Transfer	02/01/2023			√	565.00	565.00
	Transfer	02/01/2023			√	1,179.00	1,744.00
	Transfer	02/10/2023			√	393.00	2,137.00
	Transfer	02/13/2023			√	1,566.00	3,703.00
	Transfer	02/13/2023			√	3,287.00	6,990.00
	Transfer	02/21/2023			√	2,160.00	9,150.00
Total Deposits and Credits						<u>9,150.00</u>	<u>9,150.00</u>
Total Cleared Transactions						<u>9,150.00</u>	<u>9,150.00</u>
Cleared Balance						<u>9,150.00</u>	<u>1,785,882.25</u>
Register Balance as of 02/28/2023						<u>9,150.00</u>	<u>1,785,882.25</u>
Ending Balance						<u><u>9,150.00</u></u>	<u><u>1,785,882.25</u></u>

additional item: 13

05/03/23

Reconciliation Detail

10700 - Cash in Expansion Account (807), Period Ending 02/28/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						146,584.84
Cleared Transactions						
Deposits and Credits - 6 items						
Transfer	02/01/2023			√	300.00	300.00
Transfer	02/01/2023			√	450.00	750.00
Transfer	02/10/2023			√	150.00	900.00
Transfer	02/13/2023			√	900.00	1,800.00
Transfer	02/13/2023			√	1,800.00	3,600.00
Transfer	02/21/2023			√	1,200.00	4,800.00
Total Deposits and Credits					<u>4,800.00</u>	<u>4,800.00</u>
Total Cleared Transactions					<u>4,800.00</u>	<u>4,800.00</u>
Cleared Balance					<u>4,800.00</u>	<u>151,384.84</u>
Register Balance as of 02/28/2023					<u>4,800.00</u>	<u>151,384.84</u>
Ending Balance					<u><u>4,800.00</u></u>	<u><u>151,384.84</u></u>

additional Item: 14

04/26/23

Reconciliation Detail

10900 - Endowment - Unreserved (817), Period Ending 02/28/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							258,284.77
Cleared Balance							258,284.77
Register Balance as of 02/28/2023							258,284.77
Ending Balance							258,284.77

additional Item: 15

05/03/23

Reconciliation Detail

10950 - Pre-Need Payment Plan (886), Period Ending 02/28/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Cleared Transactions						
Deposits and Credits - 14 items						
Transfer	11/19/2022			√	400.00	400.00
Transfer	12/14/2022			√	3,531.58	3,931.58
General Journal	12/31/2022	ah-189		√	6.37	3,937.95
Transfer	01/03/2023			√	265.00	4,202.95
Transfer	01/03/2023			√	787.90	4,990.85
Transfer	01/03/2023			√	6,320.00	11,310.85
Transfer	01/23/2023			√	2,130.52	13,441.37
Transfer	02/01/2023			√	41.31	13,482.68
Transfer	02/01/2023			√	7,089.00	20,571.68
Transfer	02/13/2023			√	165.68	20,737.36
Transfer	02/13/2023			√	4,826.00	25,563.36
Transfer	02/21/2023			√	173.22	25,736.58
Transfer	02/21/2023			√	1,300.00	27,036.58
Transfer	02/21/2023			√	9,252.00	36,288.58
Total Deposits and Credits					<u>36,288.58</u>	<u>36,288.58</u>
Total Cleared Transactions					<u>36,288.58</u>	<u>36,288.58</u>
Cleared Balance					<u>36,288.58</u>	<u>36,288.58</u>
Register Balance as of 02/28/2023					<u>36,288.58</u>	<u>36,288.58</u>
Ending Balance					<u>36,288.58</u>	<u>36,288.58</u>

additional items

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05/17/23
Accrual Basis

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



	<u>Mar 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	29,523.62
10100 · Petty Cash	500.00
10150 · Bank of The Sierra - CHK ACCT	43,863.73
10500 · Cash in Treasury (772)	228,238.66
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,487,855.28
	<hr/>
Total 10600 · Endowment - Reserved (773)	1,803,873.20
10700 · Cash in Expansion Account (807)	156,599.13
10900 · Endowment - Unreserved (817)	259,766.95
10950 · Pre-Need Payment Plan (886)	41,320.20
10970 · CD - Bank of Sierra 1584	100,000.00
	<hr/>
Total Checking/Savings	2,663,685.49
Accounts Receivable	
11001 · Accounts Receivable - PVQ (772)	26,642.75
11010 · Receivable - Pre-Need Pmt Plan	27,456.32
	<hr/>
Total Accounts Receivable	54,099.07
Other Current Assets	
11300 · Prepaid Expense	
11320 · Prepaid Workers Compensation	7,674.00
11330 · Prepaid Liability Insurance	8,996.00
11340 · Prepaid Property Insurance	1,203.00
	<hr/>
Total 11300 · Prepaid Expense	17,873.00
12001 · Undeposited Funds	1,126.70
12101 · Inventory Asset	20,807.28
	<hr/>
Total Other Current Assets	39,806.98
	<hr/>
Total Current Assets	2,757,591.54
	<hr/>
TOTAL ASSETS	<u><u>2,757,591.54</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	28,502.96
	<hr/>
Total Accounts Payable	28,502.96
	<hr/>
Total Current Liabilities	28,502.96
	<hr/>
Total Liabilities	28,502.96

additional item: 17

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Accrual Basis

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

	<u>Mar 31, 23</u>
Equity	
30000 · Fund Balance	2,665,098.82
Net Income	63,989.76
	<hr/>
Total Equity	2,729,088.58
	<hr/>
TOTAL LIABILITIES & EQUITY	2,757,591.54
	<hr/> <hr/>

additional item: 18

Tulare Public Cemetery District Profit & Loss Budget Performance

March 2023

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05/17/23
Accrual Basis

	Mar 23	Budget	Jul '22 - Mar 23	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
3999 · Total Beginning Cash Available	0	29,200	0	262,800	350,000
4000 · County Taxes					
4001 · Current Secured	0	14,583	119,757	131,251	175,000
4006 · Current Unsecured	0	750	0	6,750	9,000
4008 · Prior Secured	0	253	0	2,281	3,040
4009 · Prior Unsecured	0	11	0	99	130
4030 · Suppl Current Secured	0	233	0	2,101	2,800
4033 · Suppl Prior Secured	0	33	0	301	400
4060 · Residual Distributions	0	541	9,008	4,877	6,500
4069 · PT Facilities	0	491	0	4,427	5,900
5000 · Aid-Other Governmental Agencies	0	2	0	24	30
5050 · Homeowners Property Tax Relief	0	100	0	900	1,200
Total 4000 · County Taxes	0	16,997	128,765	153,011	204,000
4801 · Interest Income - 772					
5400 · Charges for Current Services	1,890	583	4,001	5,247	7,000
5400.1 · Grave	25,215		205,059		
5400.3 · Open and Close	30,120		288,800		
5400.4 · Administration	10,800		91,800		
5400.5 · Vault Installation	4,889		49,901		
5400.6 · Out of District Fee	1,254		16,447		
5400.7 · Transfer Fees	450		1,800		
5400.8 · Payment Plan Contract Fees	36		1,211		
5400.9 · Disinterment	0		1,500		
5400 · Charges for Current Services - Other	0	66,666	0	600,002	800,000
Total 5400 · Charges for Current Services	72,764	66,666	656,518	600,002	800,000
5450 · Concrete Base Sales	2,800	6,666	44,200	60,002	80,000
5460 · Vault Sales	16,683		132,806		
5470 · Vase Sales	0		390		
5475 · Flower Sales	0		90		
5476 · Saturday Service Fee	0		11,200		
5485 · Add On Packages	300		1,290		
5805 · Misc. Revenue	50	2,083	3,000	18,751	25,000
5833 · Grant Revenue	0		80,000	0	0
5834 · Restitution	0	100	330	900	1,200
5835 · Other Revenue	0	208	0	1,876	2,500
Total Income	94,488	122,503	1,062,590	1,102,589	1,469,700

additional item: 19

Tulare Public Cemetery District Profit & Loss Budget Performance

March 2023

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05/17/23

Accrual Basis

	Mar 23	Budget	Jul '22 - Mar 23	YTD Budget	Annual Budget
Cost of Goods Sold					
5900 · Concrete Base for Headstones	2,800		18,800		
5901 · Vault Costs	8,353		29,079		
5905 · Vase Costs	0		138		
5906 · Flower Costs	0		33		
Total COGS	11,153		48,050	0	0
Gross Profit	83,335	122,503	1,014,540	1,102,589	1,469,700
Expense					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	36,698	44,200	378,411	397,800	530,000
6002 · Overtime	316	1,250	9,848	11,250	15,000
6004 · Health Insurance Benefits	8,216	9,840	80,405	88,560	118,000
6005 · Extra Help	3,935	300	17,177	2,700	4,000
6008 · Directors Fees	0	250	1,050	2,250	3,000
6011 · Retirement-SD Portion	3,063	3,125	31,345	28,125	37,500
6012 · Social Security and Medicare	2,825	3,400	29,632	30,600	41,000
6015 · Workers Compensation Ins	2,558	2,600	27,222	23,400	31,000
6016 · Unemployment Ins.	149	260	1,811	2,340	3,100
6000 · Payroll and Employee Benefits - Other	0	40	0	380	500
Total 6000 · Payroll and Employee Benefits	57,759	65,265	576,901	587,405	783,100
7003 · County Tax Admin Fees	0		2,699	150	150
7004 · Clothing and Personal Supplies					
70041 · Breakroom Supplies	113		2,591		
70042 · PPE - Personal Protective Equip	0		1,289		
70043 · First Aid Supplies	0		381		
7004 · Clothing and Personal Supplies - Other	0	420	1,519	3,780	5,000
Total 7004 · Clothing and Personal Supplies	113	420	5,781	3,780	5,000
7005 · Telecommunications					
70051 · Internet	70		1,004		
70052 · Phone Lines	0		2,843		
70053 · Tablet	52		508		
7005 · Telecommunications - Other	680	540	1,554	4,860	6,500
Total 7005 · Telecommunications	803	540	5,909	4,860	6,500
7006 · Vaults and Liners	0	7,500	13,365	67,500	90,000
7008 · Freight/Delivery Fees	0	80	699	720	1,000
7009 · Household Supplies	0	125	327	1,125	1,500

Additional Item: 20

Tulare Public Cemetery District Profit & Loss Budget Performance

March 2023

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05/17/23
Accrual Basis

	Mar 23	Budget	Jul '22 - Mar 23	YTD Budget	Annual Budget
7010 · Insurance					
70101 · General Liability Insurance	3,000		27,000		
70102 · Property Insurance	400		3,600		
70103 · Auto Insurance	0		5		
70105 · Crime/Bond Insurance	0		195		
7010 · Insurance - Other	0	2,920	0	26,280	35,000
Total 7010 · Insurance	3,400	2,920	30,800	26,280	35,000
7011 · Concrete Base for Headstones					
7025 · Mileage Reimbursement Expense		0	31,400	60,300	80,000
7030 · Maintenance and Repairs	921	80	921	720	1,000
70200 · Repair & Main. - KERN Equipment	2,682		22,834	0	0
70201 · Equipment & Supplies for Serv	866		15,318		
70203 · Diesel KERN for Equipment	0		4,816		
70204 · Unleaded - KERN Fuel for Equip	0		776		
70205 · Unleaded - North Fuel Equip	237		1,331		
70206 · Repair & Main. -North Equipment	441		10,650		
70207 · Diesel NORTH for Equipment	0		907		
70209 · Sprinkler NORTH Repairs/Supply	1,010		3,563		
70210 · Tools -KERN Ground Maintenance	34		247		
70211 · Repair & Main.-KERN Location	0		502		
70212 · Fence Repairs and Maintenance	781		3,779		
70213 · Fence Repairs NORTH J and Maint	0		528		
70214 · Signs for Grounds/Curb/Office	0		1,398		
70215 · Tools - North Ground Maintenan	146		823		
70300 · Repair & Main. - Outside KERN	15,657		22,285	0	0
70301 · Safety Supplies & Compliance	0		1,591		
70302 · Cleaning Supplies	36		1,338		
70305 · Repair & Main. - Headstones/Con	0		5,734		
70307 · Repair & Maint.-Outside North	0		3,784		
70308 · Weed Control Spray for Grounds	0		2,942		
70309 · Sprinkler KERN Repairs/Supplies	0		6,172		
70310 · Grounds Tools for Maintenance	54		1,198		
70311 · Landscaping -flowers, trees, ba	0		3,797		
70400 · Repair & Main. - Building Kern	336		4,492	0	0
70401 · Pest Control	341		1,938		
70402 · Repair & Main. North Building	0		2,160		
7030 · Maintenance and Repairs -Other	-150	8,300	734	74,700	100,000
Total 7030 · Maintenance and Repairs	22,470	8,300	125,637	74,700	100,000

additional item: 21

Tulare Public Cemetery District
Profit & Loss Budget Performance

March 2023

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 05/17/23
 Accrual Basis

	Mar 23	Budget	Jul '22 - Mar 23	YTD Budget	Annual Budget
7036 · Office Supplies and Expense					
61000 · Copier/Equipment Lease	210		2,882		0
62000 · Office Supplies	354		5,996	0	0
63000 · Computer Repairs and Expense	0		3,233	0	0
65000 · Software Programs/ Website	2,668		12,695		
66100 · Plotbox Software Project	0		2,700		
7036 · Office Supplies and Expense - Other	195	3,500	5,791	31,500	42,000
Total 7036 · Office Supplies and Expense	3,428	3,500	33,297	31,500	42,000
7037 · Marketing	0	420	2,871	3,780	5,000
7039 · Miscellaneous	0	125	2,172	1,125	1,500
7040 · Bank Fees	45		270		
7043 · Professional Fees					
68100 · Accounting	467		12,723	0	0
68300 · Legal	0		10,542	0	0
7043 · Professional Fees - Other	140	3,300	2,741	29,700	40,000
Total 7043 · Professional Fees	607	3,300	26,005	29,700	40,000
7045 · Security					
70451 · Alarm Service	0		2,257		
7406 · SECURITY NORTH	1,705		1,705		
7045 · Security - Other	0	1,800	9,653	16,200	22,000
Total 7045 · Security	1,705	1,800	13,615	16,200	22,000
7059 · Publications and Legal Notices					
70591 · Membership Dues	3,691	160	4,696	1,440	2,000
7059 · Publications and Legal Notices - Other	0		1,200		
Total 7059 · Publications and Legal Notices	3,691	160	5,896	1,440	2,000
7073 · Training / Education					
7074 · Transportation and Travel					
70741 · Lodging	2,625	420	5,315	3,780	5,000
70742 · Meal/Food Reimbursement	31		80		
7074 · Transportation and Travel - Other	289	160	1,733	1,440	2,000
Total 7074 · Transportation and Travel	2,945	160	4,438	1,440	2,000

additional Item.22

Tulare Public Cemetery District Profit & Loss Budget Performance

March 2023

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05/17/23
Accrual Basis

	Mar 23	Budget	Jul '22 - Mar 23	YTD Budget	Annual Budget
7081 - Utilities					
77100 - SCE KERN ELECTRIC	621		4,712	0	0
77101 - SCE ELECTRIC NORTH	2,567		10,533	0	0
77200 - SO Cal Gas	357		2,288	0	0
77300 - Water, Sewer	563		22,656	0	0
779001 - Waste Disposal North	1,639		6,505	0	0
79000 - Waste Disposal Kern	408		9,785	0	0
7081 - Utilities - Other	0	5,900	0	53,100	71,000
Total 7081 - Utilities	6,155	5,900	56,478	53,100	71,000
7090 - Vehicle Expense	0	0	0	100	100
7425 - Taxes	2	108	1,429	972	1,300
8000 - Land	0	2,083	0	18,747	25,000
8001 - Graves Repurchase	0	2,500	15,700	22,500	30,000
8002 - Niches	0		22,995		
8100 - Building and Improvements	932	4,200	932	37,800	50,000
8300 - Equipment					
8301 - Grounds Maintenance Equipment	0	4,200	107,211	37,800	50,000
8300 - Equipment - Other	0		0		
Total 8300 - Equipment	0	4,200	107,211	37,800	50,000
Total Expense	104,976	120,806	1,093,060	1,087,524	1,450,150
Net Ordinary Income	-21,641	1,697	-78,520	15,065	19,550
Other Income/Expense					
Other Income					
9100 - Endowment - 773					
9101 - Endowment Revenue -Current Serv	9,072	6,250	82,073	56,250	75,000
9102 - Interest Income - Endowment 773	10,218	2,500	24,308	22,500	30,000
Total 9100 - Endowment - 773	19,290	8,750	106,381	78,750	105,000
9200 - Fund for Future Expansion - 807					
9201 - Rent and Concessions - 807	0	1,083	13,000	9,747	13,000
9203 - Interest Income - 807	864	167	2,681	1,503	2,000
9204 - Future Expansion Current Serv	6,196	4,000	16,632	36,000	48,000
Total 9200 - Fund for Future Expansion - 807	7,060	5,250	32,313	47,250	63,000
9300 - Unreserved Funds - 817					
9301 - Interest Income - 817	1,482	292	3,810	2,628	3,500
Total 9300 - Unreserved Funds - 817	1,482	292	3,810	2,628	3,500

additional Item: 23

Tulare Public Cemetery District
Profit & Loss Budget Performance

March 2023

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 05/17/23
 Accrual Basis

	Mar 23	Budget	Jul '22 - Mar 23	YTD Budget	Annual Budget
9400 · Pre Need - 886	0		6		
9401 · Interest Income - 886					
Total 9400 · Pre Need - 886	0		6		
Total Other Income	27,832	14,292	142,510	128,628	171,500
Other Expense					
7432 · Appropriation for Contingencies	0	15,920	0	143,280	191,050
Total Other Expense	0	15,920	0	143,280	191,050
Net Other Income	27,832	-1,628	142,510	-14,652	-19,550
Net Income	6,191	69	63,990	413	0

additional Item! 24

Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 03/31/2023

	Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance							69,091.69
Cleared Transactions							
Checks and Payments - 73 items							
	Bill Pmt -Check	01/06/2023	3712	Sanchez Brothers	√	-3,100.00	-3,100.00
	Bill Pmt -Check	02/03/2023	3726	Giotto's Alarm Tech, INC.	√	-912.00	-4,012.00
	Bill Pmt -Check	02/03/2023	3735	Petty Cash	√	-346.70	-4,358.70
	Bill Pmt -Check	02/09/2023	3757	Health Benefits Unit	√	-9,078.36	-13,437.06
	Bill Pmt -Check	02/15/2023	3768	CAPC - Calif Assoc of Public Cemeteries	√	-2,140.00	-15,577.06
	Bill Pmt -Check	02/23/2023	3769	LABORMAX STAFFING	√	-1,587.95	-17,165.01
	Bill Pmt -Check	03/02/2023	EFT	CALPERS	√	-2,814.35	-19,979.36
	Bill Pmt -Check	03/06/2023	3784	Koala Tree Service	√	-15,000.00	-34,979.36
	Check	03/06/2023	EFT	Paychex of New York LLC	√	-14,650.32	-49,629.68
	Bill Pmt -Check	03/06/2023	3791	Van Cleve Concrete Products, INC.	√	-13,365.00	-62,994.68
	Bill Pmt -Check	03/06/2023	EFT	QuickBooks	√	-2,668.00	-65,662.68
	Bill Pmt -Check	03/06/2023	3783	Kenny Ruffa Construction	√	-1,705.65	-67,368.33
	Bill Pmt -Check	03/06/2023	3788	Roche Oil, Inc.	√	-1,432.15	-68,800.48
	Bill Pmt -Check	03/06/2023	3785	Office Depot	√	-887.62	-69,688.10
	Bill Pmt -Check	03/06/2023	3772	Andy Hinojosa III CPA	√	-847.63	-70,535.73
	Bill Pmt -Check	03/06/2023	3790	Uline, Inc.	√	-695.29	-71,231.02
	Bill Pmt -Check	03/06/2023	3789	SoCalGas	√	-681.59	-71,912.61
	Bill Pmt -Check	03/06/2023	3779	Carrot- Top Industries Inc.	√	-593.78	-72,506.39
	Bill Pmt -Check	03/06/2023	3776	California Busniness Machines	√	-554.22	-73,060.61
	Bill Pmt -Check	03/06/2023	3773	Baker Supplies and Repairs- Los Banos	√	-303.10	-73,363.71
	Bill Pmt -Check	03/06/2023	3780	Ewing Irrigation Products Inc.	√	-193.96	-73,557.67
	Bill Pmt -Check	03/06/2023	3774	Battery Pro	√	-154.63	-73,712.30
	Bill Pmt -Check	03/06/2023	3777	California Industrial Rubber	√	-130.98	-73,843.28
	Bill Pmt -Check	03/06/2023	3787	Res Com Pest Control	√	-100.00	-73,943.28
	Bill Pmt -Check	03/06/2023	3781	Giotto's Alarm Tech, INC.	√	-82.89	-74,026.17
	Bill Pmt -Check	03/06/2023	3786	Pinnacle Technology	√	-82.74	-74,108.91
	Bill Pmt -Check	03/06/2023	3778	CARQUEST AUTO PARTS - CP PHELP:	√	-70.97	-74,179.88
	Bill Pmt -Check	03/06/2023	3782	Home Depot Credit Services	√	-42.76	-74,222.64
	Bill Pmt -Check	03/06/2023	3775	CAL Turf Equipment & Supply Inc.	√	-10.80	-74,233.44
	Bill Pmt -Check	03/07/2023	3800	Kaweah Lift. Inc	√	-3,597.13	-77,830.57
	Bill Pmt -Check	03/07/2023	3797	Element Security Solutions, Inc.	√	-1,730.00	-79,560.57
	Bill Pmt -Check	03/07/2023	3810	Uline, Inc.	√	-1,425.97	-80,986.54
	Bill Pmt -Check	03/07/2023	3796	Christy Vault Co, Inc.	√	-1,203.00	-82,189.54
	Bill Pmt -Check	03/07/2023	3801	LABORMAX STAFFING	√	-1,093.05	-83,282.59
	Bill Pmt -Check	03/07/2023	3794	CAL Turf Equipment & Supply Inc.	√	-982.29	-84,264.88
	Bill Pmt -Check	03/07/2023	3798	Ewing Irrigation Products Inc.	√	-886.06	-85,150.94
	Bill Pmt -Check	03/07/2023	3808	RIGO'S SIGNS	√	-866.00	-86,016.94
	Bill Pmt -Check	03/07/2023	3809	TULARE COUNTY ROLL-OFF	√	-778.80	-86,795.74
	Bill Pmt -Check	03/07/2023	3805	Morris Levin & Son	√	-405.05	-87,200.79
	Bill Pmt -Check	03/07/2023	3811	Waste Management/USA Waste	√	-318.28	-87,519.07
	Bill Pmt -Check	03/07/2023	3807	Pacific Employers	√	-255.00	-87,774.07
	Bill Pmt -Check	03/07/2023	3802	Leaf	√	-210.36	-87,984.43
	Bill Pmt -Check	03/07/2023	3799	Home Depot Credit Services	√	-173.89	-88,158.32
	Bill Pmt -Check	03/07/2023	3793	Battery Pro	√	-147.00	-88,305.32
	Bill Pmt -Check	03/07/2023	3804	Lowe's	√	-89.92	-88,395.24
	Bill Pmt -Check	03/07/2023	3806	Office Depot	√	-84.32	-88,479.56
	Bill Pmt -Check	03/07/2023	3792	AT & T Mobility	√	-52.20	-88,531.76
	Bill Pmt -Check	03/07/2023	3795	CARQUEST AUTO PARTS - CP PHELP:	√	-14.71	-88,546.47
	Bill Pmt -Check	03/07/2023	3803	Linder Equip CO.	√	-14.09	-88,560.56
	Bill Pmt -Check	03/08/2023	3813	Barnes Memorials	√	-7,200.00	-95,760.56
	Bill Pmt -Check	03/08/2023	3812	Barnes Memorials	√	-4,800.00	-100,560.56
	Check	03/09/2023	EFT	Paychex of New York LLC	√	-258.45	-100,819.01
	Check	03/10/2023	EFT	Paychex of New York LLC	√	-3,956.80	-104,775.81
	Bill Pmt -Check	03/10/2023	EFT	California Department of Tax and Fee Adr	√	-1,128.84	-105,904.65
	Check	03/10/2023	EFT	Paychex of New York LLC	√	-233.50	-106,138.15
	Bill Pmt -Check	03/13/2023	3816	LABORMAX STAFFING	√	-364.37	-106,502.52
	Bill Pmt -Check	03/14/2023	EFT	California Department of Tax and Fee Adr	√	-100.00	-106,602.52
	Bill Pmt -Check	03/15/2023	EFT	AT & T Internet	√	-70.00	-106,672.52
	Bill Pmt -Check	03/20/2023	EFT	City of Tulare	√	-976.10	-107,648.62
	Check	03/20/2023	EFT	SoCalGas	√	-722.61	-108,371.23

additional item: 25

Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 03/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Check	03/20/2023	EFT	AT & T Mobility	√	-166.76	-108,537.99
Bill Pmt -Check	03/21/2023	3817	James R Erbe	√	-8,000.00	-116,537.99
Bill Pmt -Check	03/21/2023	3821	LABORMAX STAFFING	√	-2,172.44	-118,710.43
Bill Pmt -Check	03/21/2023	3818	Clara L Bernardo	√	-1,174.14	-119,884.57
Bill Pmt -Check	03/21/2023	3820	David Faria	√	-956.16	-120,840.73
Bill Pmt -Check	03/21/2023	3819	Ramos, Carlos	√	-716.13	-121,556.86
Check	03/23/2023	EFT	Paychex of New York LLC	√	-14,691.88	-136,248.74
Check	03/23/2023	EFT	Paychex of New York LLC	√	-258.45	-136,507.19
Check	03/24/2023	EFT	Paychex of New York LLC	√	-3,842.12	-140,349.31
Check	03/24/2023	EFT	Paychex of New York LLC	√	-233.50	-140,582.81
Check	03/28/2023	EFT	AT & T Mobility	√	-286.54	-140,869.35
Check	03/28/2023	EFT	AT & T Mobility	√	-227.05	-141,096.40
Bill Pmt -Check	03/31/2023	EFT	Positive Pay - Bank of Sierra	√	-45.00	-141,141.40
Total Checks and Payments					-141,141.40	-141,141.40
Deposits and Credits - 19 items						
Deposit	03/03/2023			√	1,587.17	1,587.17
Deposit	03/03/2023			√	2,276.19	3,863.36
Deposit	03/03/2023			√	3,380.39	7,243.75
Deposit	03/03/2023			√	6,784.16	14,027.91
Deposit	03/09/2023			√	60,379.35	74,407.26
Deposit	03/16/2023			√	2,048.04	76,455.30
Deposit	03/16/2023			√	2,277.07	78,732.37
Deposit	03/16/2023			√	3,093.64	81,826.01
Deposit	03/16/2023			√	3,261.00	85,087.01
Deposit	03/16/2023			√	4,324.91	89,411.92
Deposit	03/16/2023			√	7,146.44	96,558.36
Deposit	03/23/2023			√	2,019.69	98,578.05
Deposit	03/23/2023			√	31,503.93	130,081.98
Deposit	03/30/2023			√	5,133.04	135,215.02
Deposit	03/30/2023			√	7,275.62	142,490.64
Deposit	03/30/2023			√	8,296.74	150,787.38
Check	04/30/2023	3890	VOID	√	0.00	150,787.38
Check	04/30/2023	3891	VOID	√	0.00	150,787.38
Check	04/30/2023	3892	VOID	√	0.00	150,787.38
Total Deposits and Credits					150,787.38	150,787.38
Total Cleared Transactions					9,645.98	9,645.98
Cleared Balance					9,645.98	78,737.67
Uncleared Transactions						
Checks and Payments - 21 items						
Bill Pmt -Check	03/08/2023	3814	PLOTBOX		-1,350.00	-1,350.00
Bill Pmt -Check	03/22/2023	3815	CAL Turf Equipment & Supply Inc.		-124.44	-1,474.44
Bill Pmt -Check	03/23/2023	3822	David Faria		-140.00	-1,614.44
Bill Pmt -Check	03/31/2023	3832	Health Benefits Unit		-8,296.74	-9,911.18
Bill Pmt -Check	03/31/2023	3828	Christy Vault Co, Inc.		-6,667.00	-16,578.18
Bill Pmt -Check	03/31/2023	3840	Barnes Memorials		-4,000.00	-20,578.18
Bill Pmt -Check	03/31/2023	3830	CSDA Calif Special Districts Assoc		-3,391.00	-23,969.18
Bill Pmt -Check	03/31/2023	3841	Barnes Memorials		-2,800.00	-26,769.18
Bill Pmt -Check	03/31/2023	3829	Crowne Vault		-1,762.20	-28,531.38
Bill Pmt -Check	03/31/2023	3831	Ewing Irrigation Products Inc.		-1,057.21	-29,588.59
Bill Pmt -Check	03/31/2023	3824	AGUILAR, ALBERTO		-1,019.56	-30,608.15
Bill Pmt -Check	03/31/2023	3833	Kenny Ruffa Construction		-931.67	-31,539.82
Bill Pmt -Check	03/31/2023	3838	Triple Crown Fence Co. Inc.		-781.00	-32,320.82
Bill Pmt -Check	03/31/2023	3839	Universal Background Screeningf, Inc		-570.94	-32,891.76
Bill Pmt -Check	03/31/2023	3823	Action Equipment Rentals, Inc.		-530.83	-33,422.59
Bill Pmt -Check	03/31/2023	3834	LABORMAX STAFFING		-437.22	-33,859.81
Bill Pmt -Check	03/31/2023	3825	California Busniness Machines		-354.38	-34,214.19
Bill Pmt -Check	03/31/2023	3836	Public Cemetery Alliance		-300.00	-34,514.19
Bill Pmt -Check	03/31/2023	3837	Res Com Pest Control		-200.00	-34,714.19
Bill Pmt -Check	03/31/2023	3835	Office Depot		-106.98	-34,821.17
Bill Pmt -Check	03/31/2023	3827	Central California Imlement CO.		-52.77	-34,873.94
Total Checks and Payments					-34,873.94	-34,873.94
Total Uncleared Transactions					-34,873.94	-34,873.94
Register Balance as of 03/31/2023					-25,227.96	43,863.73

additional item: 26

Reconciliation Detail

10500 · Cash in Treasury (772), Period Ending 03/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						330,265.53
Cleared Transactions						
Checks and Payments - 18 items						
Invoice	02/23/2023	14834 pvq	TULARE COUNTY PVQ	√	-6,784.16	-6,784.16
Invoice	02/23/2023	14836 pvq	TULARE COUNTY PVQ	√	-3,380.39	-10,164.55
Invoice	02/23/2023	14837 pvq	TULARE COUNTY PVQ	√	-2,276.19	-12,440.74
Invoice	02/23/2023	14835 pvq	TULARE COUNTY PVQ	√	-1,587.17	-14,027.91
Invoice	03/02/2023	14838 pvq	TULARE COUNTY PVQ	√	-42,379.35	-56,407.26
Invoice	03/02/2023	14838 pvq	TULARE COUNTY PVQ	√	-18,000.00	-74,407.26
Invoice	03/09/2023	14841 pvq	TULARE COUNTY PVQ	√	-7,146.44	-81,553.70
Invoice	03/09/2023	14844 pvq	TULARE COUNTY PVQ	√	-4,324.91	-85,878.61
Invoice	03/09/2023	14842 pvq	TULARE COUNTY PVQ	√	-3,261.00	-89,139.61
Invoice	03/09/2023	14839 pvq	TULARE COUNTY PVQ	√	-3,093.64	-92,233.25
Invoice	03/09/2023	14840 pvq	TULARE COUNTY PVQ	√	-2,277.07	-94,510.32
Invoice	03/09/2023	14843 pvq	TULARE COUNTY PVQ	√	-2,048.04	-96,558.36
Invoice	03/16/2023	14845 pvq	TULARE COUNTY PVQ	√	-18,000.00	-114,558.36
Invoice	03/16/2023	14845 pvq	TULARE COUNTY PVQ	√	-13,503.93	-128,062.29
Invoice	03/16/2023	14846 pvq	TULARE COUNTY PVQ	√	-2,019.69	-130,081.98
Invoice	03/23/2023	14849 pvq	TULARE COUNTY PVQ	√	-8,296.74	-138,378.72
Invoice	03/23/2023	14847 pvq	TULARE COUNTY PVQ	√	-7,275.62	-145,654.34
Invoice	03/23/2023	14848 pvq	TULARE COUNTY PVQ	√	-5,133.04	-150,787.38
Total Checks and Payments					-150,787.38	-150,787.38
Deposits and Credits - 6 items						
Transfer	03/01/2023			√	8,389.28	8,389.28
Transfer	03/14/2023			√	2,650.00	11,039.28
Transfer	03/14/2023			√	26,712.95	37,752.23
Transfer	03/16/2023			√	1,780.00	39,532.23
Transfer	03/23/2023			√	33,980.70	73,512.93
Deposit	03/31/2023		Interest	√	1,890.33	75,403.26
Total Deposits and Credits					75,403.26	75,403.26
Total Cleared Transactions					-75,384.12	-75,384.12
Cleared Balance					-75,384.12	254,881.41
Uncleared Transactions						
Checks and Payments - 2 items						
Invoice	03/30/2023	14850 pvq	TULARE COUNTY PVQ		-18,000.00	-18,000.00
Invoice	03/30/2023	14851 pvq	TULARE COUNTY PVQ		-8,642.75	-26,642.75
Total Checks and Payments					-26,642.75	-26,642.75
Total Uncleared Transactions					-26,642.75	-26,642.75
Register Balance as of 03/31/2023					-102,026.87	228,238.66

additional item: 27

05/10/23

Reconciliation Detail

10600 - Endowment - Reserved (773), Period Ending 03/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						1,785,882.25
Cleared Transactions						
Deposits and Credits - 6 items						
Transfer	03/01/2023			√	1,176.00	1,176.00
Transfer	03/14/2023			√	393.00	1,569.00
Transfer	03/14/2023			√	3,287.00	4,856.00
Transfer	03/16/2023			√	172.00	5,028.00
Transfer	03/23/2023			√	2,745.00	7,773.00
Deposit	03/31/2023		Interest	√	10,217.95	17,990.95
Total Deposits and Credits					<u>17,990.95</u>	<u>17,990.95</u>
Total Cleared Transactions					<u>17,990.95</u>	<u>17,990.95</u>
Cleared Balance					<u>17,990.95</u>	<u>1,803,873.20</u>
Register Balance as of 03/31/2023					<u>17,990.95</u>	<u>1,803,873.20</u>
Ending Balance					<u>17,990.95</u>	<u>1,803,873.20</u>

additional Item: 28

05/10/23

Reconciliation Detail

10700 - Cash in Expansion Account (807), Period Ending 03/31/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							151,384.84
Cleared Transactions							
Deposits and Credits - 6 items							
	Transfer	03/01/2023			√	600.00	600.00
	Transfer	03/14/2023			√	150.00	750.00
	Transfer	03/14/2023			√	1,950.00	2,700.00
	Transfer	03/16/2023			√	150.00	2,850.00
	Transfer	03/23/2023			√	1,500.00	4,350.00
	Deposit	03/31/2023		Interest	√	864.29	5,214.29
Total Deposits and Credits						<u>5,214.29</u>	<u>5,214.29</u>
Total Cleared Transactions						<u>5,214.29</u>	<u>5,214.29</u>
Cleared Balance						<u>5,214.29</u>	<u>156,599.13</u>
Register Balance as of 03/31/2023						<u>5,214.29</u>	<u>156,599.13</u>
Ending Balance						<u><u>5,214.29</u></u>	<u><u>156,599.13</u></u>

additional item: 29

05/10/23

Reconciliation Detail

10900 · Endowment - Unreserved (817), Period Ending 03/31/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>	
Beginning Balance							258,284.77	
Cleared Transactions								
Deposits and Credits - 1 item								
	Deposit	03/31/2023		Interest	√	1,482.18	1,482.18	
	Total Deposits and Credits						1,482.18	1,482.18
	Total Cleared Transactions						1,482.18	1,482.18
Cleared Balance						1,482.18	259,766.95	
Register Balance as of 03/31/2023						1,482.18	259,766.95	
Ending Balance						<u>1,482.18</u>	<u>259,766.95</u>	

additional item: 30

05/10/23

Reconciliation Detail

10950 · Pre-Need Payment Plan (886), Period Ending 03/31/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							36,288.58
Cleared Transactions							
Deposits and Credits - 5 items							
	Transfer	03/01/2023			√	1,032.13	1,032.13
	Transfer	03/14/2023			√	255.96	1,288.09
	Transfer	03/14/2023			√	2,663.00	3,951.09
	Transfer	03/23/2023			√	932.82	4,883.91
	Transfer	03/31/2023			√	147.71	5,031.62
Total Deposits and Credits						<u>5,031.62</u>	<u>5,031.62</u>
Total Cleared Transactions						<u>5,031.62</u>	<u>5,031.62</u>
Cleared Balance						<u>5,031.62</u>	<u>41,320.20</u>
Register Balance as of 03/31/2023						<u>5,031.62</u>	<u>41,320.20</u>
Ending Balance						<u>5,031.62</u>	<u>41,320.20</u>

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