



# Tulare Public Cemetery District

900 East Kern Ave Tulare, Ca. 93274  
Phone: (559)686-5544 Fax: (559)686-7484  
[www.tularecemetery.net](http://www.tularecemetery.net)  
Email [office@tularecemetery.net](mailto:office@tularecemetery.net)  
This is an Endowment Care Interment Property

Chairman  
*James Pennington*  
Vice Chairman  
*Carlos Ramos*  
Secretary  
*Stephen Presant*  
Trustees  
*Xavier Avila*  
*Alberto Aguilar*

## AGENDA Special Board Meeting Saturday, July 9, 2022, 9:00AM

### PRELIMINARIES:

- 1.1 Call to Order
- 1.2 Roll Call
- 1.3 Pledge of Allegiance
- 1.4 Moment of Silence in Memory of Those Who Have Passed
- 1.5 Recognition of Visitors
- 1.6 Public Comments (three (3) minutes per person)
- 1.7 Trustee Comments (three (3) minutes per person)

### NOTICE TO THE PUBLIC PUBLIC COMMENT PERIOD

AT THIS TIME, MEMBERS OF THE PUBLIC MAY COMMENT ON ANY ITEM THAT IS NOT ON THE AGENDA THAT IS WITHIN THE JURISDICTION OF THE BOARD. 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 at the time the item comes up for board consideration. Any person addressing the board will be limited to a maximum of three (3) minutes so that all interested parties have an opportunity to speak

### OPEN SESSION – AGENDA ITEMS: (All items are subject to discussion and possible action by the Board of Trustees.)

- 2.1 Audit Committee Report
- 2.2 Approval of May 2022 Financials/ Interment Count Report
- 2.3 Approval of Proposed Annual Budget 2022-23
- 2.4 Approve Plotbox Software
- 2.5 Plotbox training at Holy Cross in San Francisco for office staff on July 12, 2022
- 2.6 Lawn mower for Kern

### ADJOURNMENT:

OPEN SESSION AGENDA ITEMS  
NOTICE TO THE PUBLIC

ALL WRITINGS, MATERIALS AND INFORMATION PROVIDED TO THE BOARD FOR THEIR CONSIDERATION RELATING TO ANY OPEN SESSION AGENDA ITEMS OF THE MEETING ARE AVAILABLE FOR PUBLIC INSPECTION DURING NORMAL BUSINESS HOURS MONDAY THROUGH FRIDAY 8:00 AM – 5:00 PM AT THE ADMINISTRATION OFFICE OF THE DISTRICT LOCATED AT 900 E. KERN AVE., TULARE, CA 93274

IN COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT, IF YOU SHOULD NEED SPECIAL ASSISTANCE TO PARTICIPATE IN THIS MEETING, PLEASE CONTACT THE BOARD OFFICE AT (559) 686-5544 FORTY-EIGHT (48) HOURS PRIOR TO THIS MEETING.

### **Rules of Decorum**

- Meetings of the Tulare Cemetery District shall be conducted in an orderly manner to ensure that the public has a full opportunity to be heard and that the deliberative process of the Trustees is retained at all times.
- No person in the audience at a District meeting shall engage in disorderly, boisterous conduct or other acts which disturb, disrupt or otherwise impede the orderly conduct of any District meeting.
- The Chair shall request that a person who is breaching the rules of decorum be orderly and silent. If, after receiving a warning from the Chair, a person persists in disturbing the meeting, the Chair shall order him or her, to leave the District meeting.
- If such person does not remove himself or herself, the Penal Code provides that every person who, without authority of law, willfully disturbs or breaks up any meeting, not unlawful in its character, is guilty of a misdemeanor.

### **Addressing the Cemetery Board**

- No person shall address the Trustees without first being recognized by the Chair.
- Each person shall confine his or her remarks to the agenda item.
- Each person shall limit his or her remarks for business items or oral communications to three minutes, with a total of 15 minutes allotted for the Public Comment Period unless further time is granted by the Chair.
- All remarks shall be addressed to the Trustees as a whole and not to any single member thereof, unless in response to a question from such member.
- No question may be asked of the Trustees without permission of the Chair.

### **Trustee Conduct**

- The Tulare Public Cemetery Trustees agree to disagree.
- The Tulare Public Cemetery Trustees when desiring to speak shall address the Chair and confine their remarks to the questions under debate.
- The Tulare Public Cemetery Trustees will use respectful language, will not shout nor use aggressive behavior when communicating ideas, beliefs or comments.
- The Tulare Public Cemetery Trustees will not allow personal attacks on staff, each other, or the public.
- The Tulare Public Cemetery Trustees will not condone issues brought before the board that warrant public review without allowing the staff to review the situation and/or permission to add to the board agenda. Issues that warrant review, discussion and/or consideration of the legislative body shall be presented at an open and public meeting in a courteous and professional manner.
- The Tulare Public Cemetery Trustees will not condone grandstanding.
- The Tulare Public Cemetery Trustees will not belabor issues that have either been resolved or tabled to ensure continued productive discussions and decisions.
- The Tulare Public Cemetery Trustees will be proactive in addressing disagreements with fellow members or staff by directly addressing concerns with that member through meaningful and respectful dialogue.

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

May 2022

10:18 AM

07/05/22

Accrual Basis

	May 22	Budget	Jul '21 - May 22	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
3999 · Total Beginning Cash Available	0	32,618	0	358,800	391,418
4000 · County Taxes					
4001 · Current Secured	8,228	13,833	178,933	152,167	166,000
4006 · Current Unsecured	0	750	200	8,250	9,000
4008 · Prior Secured	0	253	0	2,787	3,040
4009 · Prior Unsecured	0	11	0	119	130
4030 · Suppl Current Secured	0	233	0	2,567	2,800
4033 · Suppl Prior Secured	0	33	0	367	400
4052 · Other Taxes	9,252		9,252		
4060 · Residual Distributions	0	542	0	5,958	6,500
4069 · PT Facilities	0	492	0	5,408	5,900
5000 · Aid-Other Governmental Agencies	0	3	0	28	30
5050 · Homeowners Property Tax Relief	0	100	0	1,100	1,200
4000 · County Taxes - Other	0		0	0	0
<b>Total 4000 · County Taxes</b>	<b>17,480</b>	<b>16,250</b>	<b>188,385</b>	<b>178,750</b>	<b>195,000</b>
4801 · Interest Income - 772	0	250	3,360	2,750	3,000
5400 · Charges for Current Services	100,727	61,015	1,047,130	671,167	732,182
5450 · Concrete Base	6,400		47,800		
5805 · Misc. Revenue	5,787	167	38,439	1,833	2,000
5834 · Restitution	0	100	1,589	1,100	1,200
5835 · Other Revenue	0	1,250	2	13,750	15,000
<b>Total Income</b>	<b>130,394</b>	<b>111,650</b>	<b>1,326,704</b>	<b>1,228,150</b>	<b>1,339,800</b>
<b>Gross Profit</b>	<b>130,394</b>	<b>111,650</b>	<b>1,326,704</b>	<b>1,228,150</b>	<b>1,339,800</b>
<b>Expense</b>					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	38,035	43,750	467,953	481,250	525,000
6002 · Overtime	2,425	417	13,732	4,583	5,000
6004 · Health Insurance Benefits	9,819	6,250	122,518	68,750	75,000
6005 · Extra Help	0	333	0	3,667	4,000
6008 · Directors Fees	200	333	2,650	3,667	4,000
6011 · Retirement-SD Portion	2,145	3,750	40,295	41,250	45,000
6012 · Social Security and Medicare	3,089	3,333	36,737	36,667	40,000
6015 · Workers Compensation Ins	0	1,667	23,415	18,333	20,000
6016 · Unemployment Ins.	0	250	3,007	2,750	3,000
6020 · - Prior Year Payroll Taxes	0	0	7,648	0	0
6000 · Payroll and Employee Benefits - Other	0	0	116	0	0
<b>Total 6000 · Payroll and Employee Benefits</b>	<b>55,713</b>	<b>60,083</b>	<b>718,072</b>	<b>660,917</b>	<b>721,000</b>

## Tulare Public Cemetery District Profit & Loss Budget Performance

May 2022

	May 22	Budget	Jul '21 - May 22	YTD Budget	Annual Budget
<b>7003 · Penalties</b>					
70031 · Finance Charges / Fees	8		15		
7003 · Penalties - Other	0	42	40	458	500
<b>Total 7003 · Penalties</b>	<b>8</b>	<b>42</b>	<b>55</b>	<b>458</b>	<b>500</b>
<b>7004 · Clothing and Personal Supplies</b>					
70041 · Breakroom Supplies	485		1,812		
70042 · PPE - Personal Protective Equip	72		192		
70043 · First Aid Supplies	137		366		
7004 · Clothing and Personal Supplies - Other	0	583	3,254	6,417	7,000
<b>Total 7004 · Clothing and Personal Supplies</b>	<b>694</b>	<b>583</b>	<b>5,624</b>	<b>6,417</b>	<b>7,000</b>
<b>7005 · Telecommunications</b>					
70051 · Internet	150		755		
70052 · Phone Lines	446		1,793		
70053 · Tablet	52		208		
7005 · Telecommunications - Other	0	500	3,012	5,500	6,000
<b>Total 7005 · Telecommunications</b>	<b>649</b>	<b>500</b>	<b>5,768</b>	<b>5,500</b>	<b>6,000</b>
<b>7006 · Vaults and Liners</b>					
7006 · Vaults and Liners	13,766	6,250	87,484	68,750	75,000
7008 · Freight/Delivery Fees	123		8,109		
7009 · Household Supplies	0	125	919	1,375	1,500
7010 · Insurance	0	1,667	25,691	18,333	20,000
<b>Total 7006 - 7010</b>	<b>13,889</b>	<b>8,042</b>	<b>122,283</b>	<b>88,458</b>	<b>96,500</b>
<b>7011 · Concrete Base for Headstones</b>					
7011 · Concrete Base for Headstones	6,000		46,000		
7025 · Mileage Reimbursement Expense	0	17	1,220	183	200
<b>7030 · Maintenance and Repairs</b>					
70200 · Repair & Main. - Equipment	2,412	0	39,785	0	0
70201 · Equipment & Supplies for Servic	0		4,562		
70203 · Diesel for Equipment	1,335		5,405		
70300 · Repair & Main. - Outside	2,485	0	100,305	0	0
70301 · Safety Supplies & Compliance	398		2,757		
70302 · Cleaning Supplies	0		1,168		
70305 · Repair & Main. - Headstones/Con	0		6,150		
70311 · Landscaping - flowers, trees, ba	334		334		
70400 · Repair & Main. - Building	660	0	18,291	0	0
70401 · Pest Control	100		1,344		
7030 · Maintenance and Repairs - Other	1,972	9,167	2,274	100,833	110,000
<b>Total 7030 · Maintenance and Repairs</b>	<b>9,696</b>	<b>9,167</b>	<b>182,373</b>	<b>100,833</b>	<b>110,000</b>

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

May 2022

10:18 AM

07/05/22

Accrual Basis

	May 22	Budget	Jul '21 - May 22	YTD Budget	Annual Budget
<b>7036 · Office Supplies and Expense</b>					
61000 · Copier/Equipment Lease	969	0	1,560	0	0
62000 · Office Supplies	147	0	8,027	0	0
63000 · Computer Repairs and Expense	0	0	3,299	0	0
65000 · Software Programs/ Website	390		390		
7036 · Office Supplies and Expense - Other	689	1,667	10,031	18,333	20,000
<b>Total 7036 · Office Supplies and Expense</b>	<b>2,196</b>	<b>1,667</b>	<b>23,307</b>	<b>18,333</b>	<b>20,000</b>
<b>7037 · Marketing</b>					
7039 · Miscellaneous	418		560		
7043 · Professional Fees	172	58	9,845	642	700
63500 · County Admin Fees	0	0	4,580	0	0
68100 · Accounting	550	0	26,817	0	0
68200 · Auditing	0	0	0	0	0
68300 · Legal	3,312	0	19,875	0	0
7043 · Professional Fees - Other	0	4,167	1,435	45,833	50,000
<b>Total 7043 · Professional Fees</b>	<b>3,862</b>	<b>4,167</b>	<b>52,707</b>	<b>45,833</b>	<b>50,000</b>
<b>7045 · Security</b>					
70451 · Alarm Service	14		14		
7045 · Security - Other	2,617	2,083	26,920	22,917	25,000
<b>Total 7045 · Security</b>	<b>2,631</b>	<b>2,083</b>	<b>26,934</b>	<b>22,917</b>	<b>25,000</b>
<b>7059 · Publications and Legal Notices</b>					
70591 · Membership Dues	0		3,529		
7059 · Publications and Legal Notices - Other	0	250	1,687	2,750	3,000
<b>Total 7059 · Publications and Legal Notices</b>	<b>0</b>	<b>250</b>	<b>5,216</b>	<b>2,750</b>	<b>3,000</b>
<b>7073 · Training / Education</b>					
7074 · Transportation and Travel	0	833	4,016	9,167	10,000
70741 · Lodging	0		3,630		
70742 · Meal/Food Reimbursement	0		54		
<b>Total 7074 · Transportation and Travel</b>	<b>0</b>	<b>833</b>	<b>7,696</b>	<b>9,167</b>	<b>10,000</b>
<b>7081 · Utilities</b>					
77100 · SCE KERN ELECTRIC	217	0	12,053	0	0
77101 · SCE ELECTRIC NORTH	981		981		
77200 · SO Cal Gas	29	0	1,252	0	0
77300 · Water, Sewer	2,003	0	30,725	0	0
79000 · Waste Disposal	2,109	0	24,392	0	0
7081 · Utilities - Other	254	4,167	254	45,833	50,000
<b>Total 7081 · Utilities</b>	<b>5,591</b>	<b>4,167</b>	<b>69,657</b>	<b>45,833</b>	<b>50,000</b>

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## Tulare Public Cemetery District Profit & Loss Budget Performance

May 2022

	May 22	Budget	Jul '21 - May 22	YTD Budget	Annual Budget
7090 · Vehicle Expense					
70901 · vehicle Repairs/Maintenance	0		79		
Total 7090 · Vehicle Expense	0		79		
7425 · Taxes					
74251 · Sales Tax on Purchases & Repair	0		143		
7425 · Taxes - Other	0	108	5,134	1,192	1,300
Total 7425 · Taxes	0	108	5,277	1,192	1,300
8001 · Graves Repurchase	0	417	4,900	4,583	5,000
8100 · Building and Improvements	0	8,333	16,424	91,667	100,000
8300 · Equipment	0	11,133	12,425	122,467	133,600
Total Expense	101,518	111,650	1,316,345	1,228,150	1,339,800
Net Ordinary Income	28,876	0	10,359	-0	0
Other Income/Expense					
Other Income					
9100 · Endowment - 773					
9101 · Endowment Revenue -Current Serv	10,946	5,000	116,400	55,000	60,000
9102 · Interest Income - Endowment 773	0	2,083	11,869	22,917	25,000
9100 · Endowment - 773 - Other	0	0	0	0	0
Total 9100 · Endowment - 773	10,946	7,083	128,269	77,917	85,000
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	0	1,250	0	13,750	15,000
9203 · Interest Income - 807	0	117	1,338	1,283	1,400
9204 · Future Expansion Current Service	1,630	1,250	9,781	13,750	15,000
9200 · Fund for Future Expansion - 807 - Other	0	0	0	0	0
Total 9200 · Fund for Future Expansion - 807	1,630	2,617	11,119	28,783	31,400
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	417	1,746	4,583	5,000
9300 · Unreserved Funds - 817 - Other	0	0	0	0	0
Total 9300 · Unreserved Funds - 817	0	417	1,746	4,583	5,000
Total Other Income	12,576	10,117	141,134	111,283	121,400

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07/05/22

Accrual Basis

# Tulare Public Cemetery District Profit & Loss Budget Performance

May 2022

	May 22	Budget	Jul '21 - May 22	YTD Budget	Annual Budget
Other Expense					
7432 - Appropriation for Contingencies	0	10,117	0	111,283	121,400
Total Other Expense	0	10,117	0	111,283	121,400
Net Other Income	12,576	0	141,134	0	0
Net Income	41,452	0	151,492	-0	0

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Tulare Public Cemetery District  
**Balance Sheet**  
As of May 31, 2022

	<u>May 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	41,544.59
10100 · Petty Cash	476.96
10150 · Bank of The Sierra - CHK ACCT	66,483.57
10500 · Cash in Treasury (772)	322,955.78
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,388,357.79
Total 10600 · Endowment - Reserved (773)	1,704,375.71
10700 · Cash in Expansion Account (807)	205,116.49
10900 · Endowment - Unreserved (817)	292,954.30
Total Checking/Savings	2,633,907.40
Accounts Receivable	
11001 · Accounts Receivable - PVQ (772)	21,500.00
Total Accounts Receivable	21,500.00
Other Current Assets	
12001 · Undeposited Funds	826.70
Total Other Current Assets	826.70
Total Current Assets	2,656,234.10
<b>TOTAL ASSETS</b>	<b>2,656,234.10</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	45,991.89
Total Accounts Payable	45,991.89
Other Current Liabilities	
24000 · Payroll Liabilities	22,144.27
24010 · Pension Payable	3,367.01
25500 · Sales Tax Payable	1,430.54
Total Other Current Liabilities	26,941.82
Total Current Liabilities	72,933.71
Total Liabilities	72,933.71
Equity	
30000 · Fund Balance	2,431,807.92
Net Income	151,492.47
Total Equity	2,583,300.39
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,656,234.10</b>



Tulare Public Cemetery District  
Reconciliation Detail

10150 · Bank of The Sierra - CHK ACCT, Period Ending 05/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						88,066.12
Cleared Transactions						
Checks and Payments - 52 items						
Bill Pmt -Check	04/01/2022	3348	Petty Cash	√	-62.14	-62.14
Bill Pmt -Check	04/20/2022	3288	Giotto's Alarm Tech, INC.	√	-9,239.16	-9,301.30
Bill Pmt -Check	04/20/2022	3280	Barnes Memorials	√	-6,000.00	-15,301.30
Bill Pmt -Check	04/20/2022	3284	Barnes Memorials	√	-4,200.00	-19,501.30
Bill Pmt -Check	04/20/2022	3295	TULARE COUNTY ROLL-OFF	√	-3,565.60	-23,066.90
Bill Pmt -Check	04/20/2022	3292	Morris Levin & Son	√	-2,763.13	-25,830.03
Bill Pmt -Check	04/20/2022	3305	Element Security Solutions, Inc.	√	-1,341.59	-27,171.62
Bill Pmt -Check	04/20/2022	3287	Crowne Vault	√	-1,069.95	-28,241.57
Bill Pmt -Check	04/20/2022	3294	Sanchez Brothers	√	-1,000.00	-29,241.57
Bill Pmt -Check	04/20/2022	3306	Christy Vault Co, Inc.	√	-800.00	-30,041.57
Bill Pmt -Check	04/20/2022	3296	United Rentals(North America),Inc	√	-560.79	-30,602.36
Bill Pmt -Check	04/20/2022	3298	Ewing Irrigation Products Inc.	√	-523.50	-31,125.86
Bill Pmt -Check	04/20/2022	3299	Ewing Irrigation Products Inc.	√	-476.07	-31,601.93
Bill Pmt -Check	04/20/2022	3286	California Busniness Machines	√	-472.21	-32,074.14
Bill Pmt -Check	04/20/2022	3310	Office Depot	√	-445.32	-32,519.46
Bill Pmt -Check	04/20/2022	3309	Office Depot	√	-316.13	-32,835.59
Bill Pmt -Check	04/20/2022	3291	Lawrence Tractor CO., INC.	√	-179.23	-33,014.82
Bill Pmt -Check	04/20/2022	3283	Baker Supplies and Repairs- Los Banos	√	-169.95	-33,184.77
Bill Pmt -Check	04/20/2022	3285	Battery Pro	√	-165.54	-33,350.31
Bill Pmt -Check	04/20/2022	3281	Res Corn Pest Control	√	-45.00	-33,395.31
Bill Pmt -Check	04/29/2022	3349	Petty Cash	√	-320.64	-33,715.95
Bill Pmt -Check	05/02/2022	3320	TULARE COUNTY ROLL-OFF	√	-3,714.48	-37,430.43
Bill Pmt -Check	05/02/2022	3314	California Department of Tax and Fee Adn	√	-3,406.00	-40,836.43
Bill Pmt -Check	05/02/2022	3313	CAL Turf Equipment & Supply Inc.	√	-1,394.44	-42,230.87
Bill Pmt -Check	05/02/2022	3315	Ewing Irrigation Products Inc.	√	-542.49	-42,773.36
Bill Pmt -Check	05/02/2022	3312	Baker Supplies and Repairs- Los Banos	√	-467.86	-43,241.22
Bill Pmt -Check	05/02/2022	3321	Wilbur - Ellis Company, LLC	√	-422.56	-43,663.78
Bill Pmt -Check	05/02/2022	3319	Roche Oil, Inc.	√	-69.82	-43,733.60
Bill Pmt -Check	05/02/2022	3318	Res Corn Pest Control	√	-50.00	-43,783.60
Bill Pmt -Check	05/02/2022	3317	Office Depot	√	-49.45	-43,833.05
Bill Pmt -Check	05/02/2022	3316	Home Depot Cedit Services	√	-49.29	-43,882.34
Bill Pmt -Check	05/05/2022	3323	Petty Cash	√	-350.00	-44,232.34
Check	05/06/2022	EFT	Paychex of New York LLC	√	-15,048.05	-59,280.39
Check	05/06/2022	EFT	Paychex of New York LLC	√	-322.48	-59,602.87
Check	05/09/2022	EFT	Paychex of New York LLC	√	-4,133.38	-63,736.25
Check	05/09/2022	3324	Robert W Anderson	√	-364.59	-64,100.84
Check	05/09/2022	EFT	Paychex of New York LLC	√	-313.85	-64,414.69
Bill Pmt -Check	05/11/2022	3326	Jue Rona Zhang	√	-2,000.00	-66,414.69
Bill Pmt -Check	05/14/2022	EFT	AT &T Internet	√	-70.00	-66,484.69
Bill Pmt -Check	05/16/2022	EFT	CALPERS	√	-3,087.86	-69,572.55
Bill Pmt -Check	05/16/2022	EFT	CALPERS	√	-3,014.45	-72,587.00
Bill Pmt -Check	05/16/2022	EFT	CALPERS	√	-2,736.31	-75,323.31
Bill Pmt -Check	05/16/2022	EFT	CALPERS	√	-1,203.39	-76,526.70
Bill Pmt -Check	05/18/2022	3350	Petty Cash	√	-93.64	-76,620.34
Check	05/19/2022	EFT	Paychex of New York LLC	√	-14,730.34	-91,350.68
Check	05/19/2022	EFT	Paychex of New York LLC	√	-576.18	-91,926.86
Check	05/20/2022	EFT	Paychex of New York LLC	√	-4,834.80	-96,761.66
Bill Pmt -Check	05/20/2022	EFT	City of Tulare	√	-1,398.04	-98,159.70
Check	05/20/2022	EFT	Paychex of New York LLC	√	-227.27	-98,386.97
Bill Pmt -Check	05/23/2022	EFT	Southern California Edison	√	-1,197.12	-99,584.09
Bill Pmt -Check	05/25/2022	EFT	AT &T Internet	√	-296.46	-99,880.55
Bill Pmt -Check	05/25/2022	EFT	AT & T Phone's	√	-230.34	-100,110.89
Total Checks and Payments					-100,110.89	-100,110.89
Deposits and Credits - 9 items						
Deposit	05/15/2022			√	17,360.82	17,360.82

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**Tulare Public Cemetery District  
Reconciliation Detail**

10150 - Bank of The Sierra - CHK ACCT, Period Ending 05/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Deposit	05/15/2022			√	21,500.00	38,860.82
Deposit	05/19/2022			√	28,664.59	67,525.41
Deposit	05/25/2022			√	826.42	68,351.83
Deposit	05/25/2022			√	5,687.97	74,039.80
Deposit	05/25/2022			√	7,279.51	81,319.31
Deposit	05/25/2022			√	12,727.32	94,046.63
Deposit	05/25/2022			√	13,513.75	107,560.38
General Journal	05/31/2022	ah-130		√	1,061.84	108,622.22
Total Deposits and Credits					<u>108,622.22</u>	<u>108,622.22</u>
Total Cleared Transactions					<u>8,511.33</u>	<u>8,511.33</u>
Cleared Balance					8,511.33	96,577.45
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 24 items</b>						
Bill Pmt -Check	04/30/2022	3327	AT & T Mobility		-52.19	-52.19
Bill Pmt -Check	05/10/2022	3325	Barnes Memorials		-4,800.00	-4,852.19
Bill Pmt -Check	05/10/2022	3343	Home Depot Credit Services		-117.20	-4,969.39
Bill Pmt -Check	05/13/2022	3337	Leaf		-210.36	-5,179.75
Bill Pmt -Check	05/16/2022	3339	Health Benefits Unit		-9,859.98	-15,039.73
Bill Pmt -Check	05/16/2022	3340	Element Security Solutions, Inc.		-2,337.50	-17,377.23
Bill Pmt -Check	05/16/2022	3342	Morris Levin & Son		-1,875.09	-19,252.32
Bill Pmt -Check	05/16/2022	3341	Andy Hinojosa III CPA		-1,280.00	-20,532.32
Bill Pmt -Check	05/16/2022	3332	Roche Oil, Inc.		-1,173.61	-21,705.93
Bill Pmt -Check	05/16/2022	3347	Lowe's		-826.94	-22,532.87
Bill Pmt -Check	05/16/2022	3334	Baker Supplies and Repairs- Los Banos		-757.75	-23,290.62
Bill Pmt -Check	05/16/2022	3333	Uline, Inc.		-673.20	-23,963.82
Bill Pmt -Check	05/16/2022	3330	Crowne Vault		-655.60	-24,619.42
Bill Pmt -Check	05/16/2022	3338	CAL Turf Equipment & Supply Inc.		-535.84	-25,155.26
Bill Pmt -Check	05/16/2022	3328	California Business Machines		-527.27	-25,682.53
Bill Pmt -Check	05/16/2022	3336	Pinnacle Technology		-390.39	-26,072.92
Bill Pmt -Check	05/16/2022	3344	Waste Management/USA Waste		-308.82	-26,381.74
Bill Pmt -Check	05/16/2022	3335	Boot Barn		-300.00	-26,681.74
Bill Pmt -Check	05/16/2022	3346	Ramos, Carlos		-100.00	-26,781.74
Bill Pmt -Check	05/16/2022	3345	AGUILAR, ALBERTO		-100.00	-26,881.74
Bill Pmt -Check	05/16/2022	3329	AT & T Mobility		-52.20	-26,933.94
Bill Pmt -Check	05/16/2022	3331	Res Com Pest Control		-45.00	-26,978.94
Bill Pmt -Check	05/30/2022	EFT	CALPERS		-2,892.27	-29,871.21
Bill Pmt -Check	05/31/2022	3372	Clara L Bernardo		-222.67	-30,093.88
Total Checks and Payments					<u>-30,093.88</u>	<u>-30,093.88</u>
Total Uncleared Transactions					<u>-30,093.88</u>	<u>-30,093.88</u>
Register Balance as of 05/31/2022					<u>-21,582.55</u>	<u>66,483.57</u>

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Tulare Public Cemetery District  
Reconciliation Detail

10500 - Cash in Treasury (772), Period Ending 05/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						446,268.85
Cleared Transactions						
Checks and Payments - 11 items						
Invoice	04/28/2022	14735	TULARE COUNTY PVQ	√	-21,500.00	-21,500.00
Invoice	05/05/2022	14736	TULARE COUNTY PVQ	√	-11,656.29	-33,156.29
Invoice	05/05/2022	14737	TULARE COUNTY PVQ	√	-5,704.53	-38,860.82
Invoice	05/12/2022	14742	TULARE COUNTY PVQ	√	-21,500.00	-60,360.82
Invoice	05/12/2022	14742	TULARE COUNTY PVQ	√	-7,164.59	-67,525.41
Invoice	05/19/2022	14738	TULARE COUNTY PVQ	√	-13,513.75	-81,039.16
Invoice	05/19/2022	14739	TULARE COUNTY PVQ	√	-12,727.32	-93,766.48
Invoice	05/19/2022	14740	TULARE COUNTY PVQ	√	-7,279.51	-101,045.99
Invoice	05/19/2022	14741	TULARE COUNTY PVQ	√	-5,687.97	-106,733.96
Invoice	05/19/2022	14743	TULARE COUNTY PVQ	√	-826.42	-107,560.38
Transfer	05/25/2022			√	-100,000.00	-207,560.38
Total Checks and Payments					-207,560.38	-207,560.38
Deposits and Credits - 8 Items						
Transfer	05/02/2022			√	13,975.70	13,975.70
Transfer	05/06/2022			√	24,644.45	38,620.15
Deposit	05/09/2022			√	3,170.00	41,790.15
Deposit	05/09/2022	Deposit		√	6,082.00	47,872.15
Transfer	05/10/2022			√	1,235.91	49,108.06
Transfer	05/19/2022			√	3,154.25	52,262.31
Transfer	05/19/2022			√	45,257.02	97,519.33
Deposit	05/31/2022			√	8,227.98	105,747.31
Total Deposits and Credits					105,747.31	105,747.31
Total Cleared Transactions					-101,813.07	-101,813.07
Cleared Balance					-101,813.07	344,455.78
Uncleared Transactions						
Checks and Payments - 1 item						
Invoice	05/26/2022	14744	TULARE COUNTY PVQ		-21,500.00	-21,500.00
Total Checks and Payments					-21,500.00	-21,500.00
Total Uncleared Transactions					-21,500.00	-21,500.00
Register Balance as of 05/31/2022					-123,313.07	322,955.78

Tulare Public Cemetery District  
Reconciliation Detail

10600 - Endowment - Reserved (773), Period Ending 05/31/2022

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							1,696,008.71
Cleared Transactions							
Deposits and Credits - 1 item							
	Transfer	05/02/2022			√	8,367.00	8,367.00
Total Deposits and Credits						8,367.00	8,367.00
Total Cleared Transactions						8,367.00	8,367.00
Cleared Balance						8,367.00	1,704,375.71
Register Balance as of 05/31/2022						8,367.00	1,704,375.71
Ending Balance						<u>8,367.00</u>	<u>1,704,375.71</u>

Tulare Public Cemetery District  
Reconciliation Detail

10700 · Cash in Expansion Account (807), Period Ending 05/31/2022

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance						100,166.49
Cleared Transactions						
Deposits and Credits - 2 items						
Transfer	05/25/2022			√	100,000.00	100,000.00
Transfer	05/31/2022			√	4,950.00	104,950.00
Total Deposits and Credits					<u>104,950.00</u>	<u>104,950.00</u>
Total Cleared Transactions					<u>104,950.00</u>	<u>104,950.00</u>
Cleared Balance					<u>104,950.00</u>	<u>205,116.49</u>
Register Balance as of 05/31/2022					<u>104,950.00</u>	<u>205,116.49</u>
Ending Balance					<u>104,950.00</u>	<u>205,116.49</u>

Tulare Public Cemetery District  
Reconciliation Detail

10900 - Endowment - Unreserved (817), Period Ending 05/31/2022

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance						292,954.30
Cleared Balance						292,954.30
Register Balance as of 05/31/2022						292,954.30
Ending Balance						292,954.30

**TULARE PUBLIC CEMETERY DISTRICT**  
**May 2018-2022 Interments and Entombments**

Year	KERN						TOTAL
	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	
2018	12	0	0	3	1	0	16
2019	5	2	0	6	0	0	13
2020	7	1	0	4	0	0	12
2021	10	3	0	5	0	0	18
2022	11	0	0	4	0	0	15

Pre-Needs			
Burial	Niche	1/2 Grave	Total
0	0	0	0
0	0	0	0
0	0	0	0
0	2	0	2
0	1	0	1

Year	NORTH						TOTAL
	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	
2018	12	0	0	0	0	0	12
2019	7	0	0	1	0	0	8
2020	9	0	0	1	0	0	10
2021	9	0	0	2	0	0	11
2022	12	0	0	3	0	0	15

Pre-Needs			
Burial	Niche	1/2 Grave	Total
0	0	0	0
0	0	0	0
0	0	0	0
8	0	1	9
6	0	1	7

Year	TOTAL BOTH						TOTAL
	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	
2018	24	0	0	3	1	0	28
2019	12	2	0	7	0	0	21
2020	16	1	0	5	0	0	22
2021	19	3	0	7	0	0	29
2022	23	0	0	7	0	0	30

Pre-Needs Total			
Burial	Niche	1/2 Grave	Total
0	0	0	0
0	0	0	0
0	0	0	0
8	2	1	11
6	1	1	8

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**TULARE PUBLIC CEMETERY DISTRICT**  
June 2018-2022 Interments and Entombments

Year	KERN						TOTAL
	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	
2018	11	4	0	7	0	0	22
2019	6	0	0	2	0	0	8
2020	11	1	0	3	0	0	15
2021	9	3	0	10	0	0	22
2022	8	0	0	2	0	0	10

Pre-Needs	KERN			Total
	Burial	Niche	1/2 Grave	
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	1	0	1
	2	1	0	3

Year	NORTH						TOTAL
	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	
2018	17	0	0	0	0	0	17
2019	5	0	0	2	0	0	7
2020	6	0	0	2	0	1	9
2021	15	0	0	4	0	0	19
2022	12	0	0	0	0	0	12

Pre-Needs	NORTH			Total
	Burial	Niche	1/2 Grave	
	0	0	0	0
	0	0	0	0
	0	0	0	0
	6	0	1	7
	6	0	0	6

Year	TOTAL BOTH						TOTAL
	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	
2018	28	4	0	7	0	0	39
2019	11	0	0	4	0	0	15
2020	17	1	0	5	0	1	24
2021	24	3	0	14	0	0	41
2022	20	0	0	2	0	0	22

Pre-Needs Total	TOTAL BOTH			Total
	Burial	Niche	1/2 Grave	
	0	0	0	0
	0	0	0	0
	0	0	0	0
	6	1	1	8
	8	1	0	9



**TULARE PUBLIC CEMETERY DISTRICT**  
Grand Yearly Totals 2018-2022 Interments and Entombments

Year	KERN							TOTAL
	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	Disinterments	
2018	101	12	0	59	2	0	0	174
2019	90	19	0	52	1	0	0	162
2020	105	25	0	52	1	0	0	183
2021	122	26	1	67	0	0	0	216
2022	53	11	0	22	0	2	2	88

Kern Cemetery / Cremations

Year	NORTH							TOTAL
	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	Disinterments	
2018	117	0	0	5	2	0	0	124
2019	114	0	0	19	2	0	0	135
2020	166	0	0	23	6	1	1	196
2021	203	0	0	39	2	1	1	245
2022	81	0	0	13	2	0	0	96

Pre-Needs				1/2 Grave	Total
Burial	Niche	1/2 Grave	Total		
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
5	9	7	7	21	21
2	4	0	0	6	6

Pre-Needs				1/2 Grave	Total
Burial	Niche	1/2 Grave	Total		
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
111	0	5	5	116	116
39	0	2	2	41	41

Year	TOTAL BOTH							TOTAL
	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	Disinterments	
2018	218	12	0	64	4	0	0	298
2019	204	19	0	71	3	0	0	297
2020	271	25	0	75	7	1	1	379
2021	325	26	1	106	2	1	1	461
2022	134	11	0	35	2	2	2	184

Pre-Needs Total				1/2 Grave	Total
Burial	Niche	1/2 Grave	Total		
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
116	9	12	12	137	137
41	4	2	2	47	47

**772 EXPENSES**

	Proposed Tulare Cemetery Budget 2022-23			YTD to Year End X 1.09		
	Proposed 2022-23	Expense May YTD	Budgeted 2021-2022	Expense 2020-2021	Expense 2019-2020	Expense 2018-2019
6001 Regular Salaries	530000	467953	525,000	409,928	258,533	246,339
6002 Overtime Pay	15000	13732	5,000	13,854	9,730	4,210
6004 Health Insurance	118000	122518	75,000	54,753	72,233	35,258
6005 Extra Help	4000	0	4,000	14,810	68,808	55,683
6008 Director's Fee	3000	2650	4,000	3,650	2,325	2,475
6011 Retirement	37500	40295	45,000	39,898	33,568	23,638
6012 Social Security	41000	36737	40,000	32,684	20,522	16,489
6015 Worker's Comp Ins	31000	23415	20,000	8,244	22,323	15,646
6016 Unemployment Ins	3100	3007	3,000	2,371	1,624	4,624
6020 Prior Year Payroll Taxes	0	7648	0	4,902	-12	
6000 Payroll & Emp Benefits-Other	500	116	0			
<b>Total Salaries &amp; Employee Benefits</b>	<b>783,100</b>	<b>718,071</b>	<b>721,000</b>	<b>585,094</b>	<b>489,654</b>	<b>404,362</b>
7004 Clothing & Personal Supplies	7500	5624	7,000	4,594	4,007	3,146
7005 Telecommunications	41000	5768	6,000	6,126	7,171	5,203
7006 Garden Crypts/Vaults	See Below	See Below	75,000	95,102	71,660	57,392
7008 Freight/Delivery Fees	10000	8109				
7009 Household Supplies	1500	919	1,500	2,205	1,491	0
7010 Insurance	35000	25691	20,000	15,838	17,029	20,407
7011 Concrete Base for Headstone	See Below	See Below				
7025 Mileage Reimbursement Exp	1000	1220	200	0	67	
7030 Repairs Maintenance	150000	182373	110,000	165,666	110,413	143,155
7036 Office Expense	42000	23307	20,000	24,533	13,712	10,929
7039 Miscellaneous	1500	9845	700	17,097	661	2,740
7043 Professional Expense	45000	52707	50,000	53,116	40,542	39,964
7045 Security Expense	22000	26934	25,000	3,956	2,170	1,144
7059 Publications & Legal Notices	2500	5216	3,000	4,553	6,877	2,479
7073 Training	5000	4016	10,000	3,864	6,769	7,167
7074 Transportation and Travel	2000	3684				
7081 Utilities	71000	69657	50,000	59,984	41,742	45,351
7090 Vehicle Expense	100	79				
<b>Total Services &amp; Supplies</b>	<b>437,100</b>	<b>425,149</b>	<b>378,400</b>	<b>456,634</b>	<b>324,311</b>	<b>339,077</b>
7003 Tax Admin Fee/Penalties	150	55	500	569	1,317	0
7425 Taxes & Assessments	1300	5277	1,300	247	1,299	1,299
7006 Garden Crypts/Vaults	90000	87484				
7011 Concrete Bases	80000	46000				
7037 Marketing	5000	560				
<b>CAPITAL OUTLAY</b>						
8000 Land-(Niches)	25000	0	0	0	0	0
8001 Cem Plots Repurchase	30000	4900	5,000	10,800	4,865	7,889
8100 Bldg & Improv	100000	16424	100,000	69,109	0	0
8300 New-F/A (New Equipment)	39550	12425	133,600	125,217	52,190	0
<b>Total</b>	<b>194,550</b>	<b>33,749</b>	<b>238,600</b>	<b>205,126</b>	<b>57,055</b>	<b>7,889</b>
9999 Covid 19 Exp			2080			
<b>SUBTOTAL</b>	<b>1,591,200</b>	<b>1,316,345</b>	<b>1,339,800</b>	<b>1,249,750</b>	<b>873,636</b>	<b>752,627</b>
7432 Contingencies	50000	121400	121,400	0	0	0
<b>TOTAL BUDGET 772</b>	<b>1,641,200</b>	<b>1,437,745</b>	<b>1,461,200</b>	<b>1,249,750</b>	<b>873,636</b>	<b>752,627</b>

Proposed Tulare Cemetery Budget 2022-23 YTD to Year End X 1.09

REVENUES	Proposed	Income	Budgeted	Income	Income	Income	Income
	2022-23	May YTD	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018
<b>772</b>							
<b>Available Resources</b>	350000	0	391,418				
4001 Pr Tx-Cur Se	175000	178933	166,000	156,919	153,437	146,641	139,091
4006 Pr Tx-Cr Uns	9,000	200	9,000	18,539	9,231	8,733	8,261
4008 Pr Tx-Pr Sec	3,040	0	3,040	2,395	2,761	2,746	2,713
4009 Pr Tx-Pr Uns	130	0	130	90	153	131	250
4030 Suppl Tx Cs	2,800	0	2,800	1,807	2,981	2,827	2,552
4033 Suppl Prior	400	0	400	598	573	393	267
4052 Other Taxes		9252					
4060 Residual Dist	6,500	0	6,500	10,305	6,905	6,510	5,476
4069 PT Facilities	5,900	0	5,900	6,870	6,221	5,894	5,663
5000 I/G Revenue	30	0	30	27	29	63	36
5050 Prop Tax Rel	1,200	0	1,200	1,238	1,277	1,292	1,298
<b>Total Property</b>	<b>204,000</b>	<b>188,385</b>	<b>195,000</b>	<b>198,788</b>	<b>183,568</b>	<b>175,230</b>	<b>165,608</b>
4801 Interest	7000	3360	3,000	6,207	5,621	2,898	2,279
5400 Curr Serv	800000	1047130	732,182	1,020,049	707,269	607,346	693,393
5450 Concrete Bases	80000	47800					
5805 Misc Revenue	25000	38439	2,000	32,360	7,141	0	100
5834 Restitution	1200	1589	1,200	1,200	600		
5835 Other Revenue	2500	2	15,000	3,912	10,950	23,898	
<b>Total 772</b>	<b>1,469,700</b>	<b>1,326,705</b>	<b>1,339,800</b>	<b>1,262,516</b>	<b>915,149</b>	<b>809,372</b>	<b>861,379</b>
<b>773</b>							
4801 Interest	30000	11869	25,000	23,474	39,810	25,574	19,613
5400 Curr Serv	75000	116400	60,000	93,484	60,681	65,874	0
5835 Oth Revenue	0	0	0	0	0	0	0
<b>Total</b>	<b>105,000</b>	<b>128,269</b>	<b>85,000</b>	<b>116,958</b>	<b>100,491</b>	<b>91,448</b>	<b>19,613</b>
<b>807</b>							
Fd for Fut Expans							
4801 Interest	2000	1338	1,400	995	1,582	805	577
4807 Facility Rent	13000	0	15,000	17,200	21,400	8,400	8,400
5400 Curr Serv	48000	9781	15,000	18,902	0	0	1
<b>Total</b>	<b>63,000</b>	<b>11,119</b>	<b>31,400</b>	<b>37,097</b>	<b>22,982</b>	<b>9,205</b>	<b>8,978</b>
<b>817</b>							
Unreserved Funds							
4801 Interest	3500	1746	5,000	4,379	6,176	308	1,345
5400 Curr Serv	0	0	0	0	0	12,905	0
<b>Total</b>	<b>3,500</b>	<b>1,746</b>	<b>5,000</b>	<b>4,379</b>	<b>6,176</b>	<b>13,213</b>	<b>1,345</b>
<b>TOTAL REVENUES</b>	<b>1,641,200</b>	<b>1,467,839</b>	<b>1,461,200</b>	<b>1,420,950</b>	<b>1,044,798</b>	<b>923,238</b>	<b>891,315</b>
Difference with Expenses	\$0						

BAKER SUPPLIES AND REPAIRS

1576 E. PACHECO BLVD  
 LOS BANOS, CA. 93635  
 209-827-9252

**Estimate**

Date	Estimate #
7/5/2022	4117

Name / Address
TULARE PUBLIC CEMETERY 900 E KERN AVE TULARE CA 93274

Project

Description	Qty	U/M	Cost	Total
TRACTOR - 725DT6 22T	1		14,000.00	14,000.00T
3661 61 INCH DURAMAX -POWERFOLD-DECK	1		3,735.22	3,735.22T
GROMMER SEAT KIT 1016M	1		700.00	700.00T
QUIK ADJUST TILT TALL BOY LEVER KIT 20T	1		120.00	120.00T
CANOPY ALUMINUM TOP 19T	1		450.00	450.00T
HYDRG LIFT IN LIEW - 722T6/729T6 1016M	1		1,050.00	1,050.00T
MULCHING PACKAGE 61	1		210.00	210.00T
TRIM MASTER 22T	1		120.00	120.00T
COUNTERWEIGHT 50LB	1		200.00	200.00T
HIGH TEMP/ LOW OIL SIGNAL KIT	1		200.00	200.00T
Sales Tax			8.25%	1,714.78
PLEASE LET US KNOW			<b>Total</b>	\$22,500.00

Phone #
209-827-9252

Customer Signature
E-mail
bakersuppliesandrepairs@yahoo.com

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