



## 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

Committee Member  
*Stephen Presant*  
Committee Member  
*Linda Maloy*  
Committee Member  
*Xavier Avila*

### AGENDA

#### **Audit Committee Meeting February 22, 2023 10:00am**

#### PRELIMINARIES:

- 1.1 Call to Order
- 1.2 Roll Call
- 1.3 Recognition of Visitors

#### OPEN SESSION:

- 2.1 Approval of December 30, 2022 Minutes
- 2.2 Approval of December 2022 Financials
- 2.3 Review Journal Voucher corrections
- 2.4 District Manager's Report

#### 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 – 4:00 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.

Tulare Public Cemetery District  
Audit Committee Meeting Minutes  
December 30, 2022

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting on December 30, 2022, was called to order at 1:00P.M, at 900 E Kern Ave, Tulare, California by Committee Chair Steve Presant and Committee Members Linda Maloy. Xavier Avila was absent. District Manager Clara Bernardo was in attendance.

RECOGNITION OF VISITORS: There were three visitors

OPEN SESSION:

2.1 – Maloy moved, Presant 2nd to approve December 7, 2022 minutes. Vote (2-0)

2.2 – Maloy moved, Presant 2nd to approve November 2022 financials. Vote (2-0).

2.3 – Presant moved, Maloy 2<sup>nd</sup>, to recommend to the Board to approve the Cemetery District CPA firm with Kevin Brejnak, CPA, to do the 2022-2023 audit next year at the price quoted. Maloy will contact references indicated in Cemetery District CPA proposal. Vote (2-0)

2.4 – Discussion on actions to take to work with CalPERS to reduce retirement funds balance. Discussion ranged from cease payment of current monthly invoice to CalPERS to employing a legal expert to work with CalPERS. Recommended District Manager to work with our most recent contact to get his advice.

2.5 – District Manager had nothing to report.

ADJOURNMENT:

Committee Chair Presant adjourned the meeting at 1:55 P.M.

Respectfully Submitted,

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Audit Committee Member

Triare Public Cemetery District  
**Balance Sheet**  
As of December 31, 2022

	<u>Dec 31, 22</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
00 · Clearing Acct.	27,008.91
10100 · Petty Cash	500.00
10150 · Bank of The Sierra - CHK ACCT	61,111.80
10500 · Cash in Treasury (772)	260,940.28
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,446,140.33
<b>Total 10600 · Endowment - Reserved (773)</b>	<b>1,762,158.25</b>
10700 · Cash in Expansion Account (807)	238,034.84
10900 · Endowment - Unreserved (817)	258,284.77
<b>Total Checking/Savings</b>	<b>2,608,038.85</b>
<b>Accounts Receivable</b>	
11001 · Accounts Receivable - PVQ (772)	13,219.53
11010 · Receivable - Pre-Need Pmt Plan	28,013.77
<b>Total Accounts Receivable</b>	<b>41,233.30</b>
<b>Other Current Assets</b>	
11300 · Prepaid Expense	
11320 · Prepaid Workers Compensation	15,348.00
11330 · Prepaid Liability Insurance	17,996.00
11340 · Prepaid Property Insurance	2,403.00
<b>Total 11300 · Prepaid Expense</b>	<b>35,747.00</b>
12001 · Undeposited Funds	24,350.69
12101 · Inventory Asset	13,870.98
<b>Total Other Current Assets</b>	<b>73,968.67</b>
<b>Total Current Assets</b>	<b>2,723,240.82</b>
<b>TOTAL ASSETS</b>	<b>2,723,240.82</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	29,532.34
<b>Total Accounts Payable</b>	<b>29,532.34</b>
<b>Other Current Liabilities</b>	
25500 · Sales Tax Payable	3,453.81
<b>Total Other Current Liabilities</b>	<b>3,453.81</b>
<b>Total Current Liabilities</b>	<b>32,986.15</b>
<b>Total Liabilities</b>	<b>32,986.15</b>

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

	<u>Dec 31, 22</u>
Equity	
30000 - Fund Balance	2,665,098.82
Net Income	<u>25,155.85</u>
Total Equity	<u>2,690,254.67</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>2,723,240.82</u></u></b>



## Tulare Public Cemetery District Profit & Loss Budget Performance

December 2022

	Dec 22	Budget	Jul - Dec 22	YTD Budget	Annual Bud...
<b>Ordinary Income/Expense</b>					
Income					
3999 · Total Beginning Cash Available	0	29,200	0	175,200	350,000
4000 · County Taxes					
4001 · Current Secured	106,412	14,583	106,487	87,502	175,000
4006 · Current Unsecured	0	750	0	4,500	9,000
4008 · Prior Secured	0	253	0	1,522	3,040
4009 · Prior Unsecured	0	11	0	66	130
4030 · Suppl Current Secured	0	233	0	1,402	2,800
4033 · Suppl Prior Secured	0	33	0	202	400
4060 · Residual Distributions	9,008	542	9,008	3,252	6,500
4069 · PT Facilities	0	492	0	2,952	5,900
5000 · Aid-Other Governmental Agencies	0	3	0	18	30
5050 · Homeowners Property Tax Relief	0	100	0	600	1,200
<b>Total 4000 · County Taxes</b>	<b>115,420</b>	<b>17,000</b>	<b>115,495</b>	<b>102,016</b>	<b>204,000</b>
4801 · Interest Income - 772	1,079	583	2,111	3,498	7,000
5400 · Charges for Current Services					
5400.1 · Grave	23,500		128,517		
5400.3 · Open and Close	37,050		178,980		
5400.4 · Administration	11,100		56,400		
5400.5 · Vault Installation	6,627		31,972		
5400.6 · Out of District Fee	1,664		11,145		
5400.7 · Transfer Fees	450		1,350		
5400.8 · Payment Plan Contract Fees	576		1,091		
5400 · Charges for Current Services - Other	0	66,667	0	400,002	800,000
<b>Total 5400 · Charges for Current Services</b>	<b>80,968</b>	<b>66,667</b>	<b>409,454</b>	<b>400,002</b>	<b>800,000</b>
5450 · Concrete Base Sales	4,800	6,667	30,200	40,002	80,000
5460 · Vault Sales	16,291		76,601		
5470 · Vase Sales	50		250		
5475 · Flower Sales	0		90		
5476 · Saturday Service Fee	0		8,000		
5485 · Add On Packages	150	2,083	990	12,502	25,000
5805 · Misc. Revenue	160	0	781	0	0
5833 · Grant Revenue	0	0	80,000	600	1,200
5834 · Restitution	130	100	330	1,252	2,500
5835 · Other Revenue	0	208	0		
<b>Total Income</b>	<b>219,048</b>	<b>122,508</b>	<b>724,302</b>	<b>735,072</b>	<b>1,469,700</b>
Cost of Goods Sold	0	0	0	0	0
50000 · Cost of Goods Sold	0	0	0	0	0

## Tulare Public Cemetery District Profit & Loss Budget Performance

December 2022

Actual Basis

	Dec 22	Budget	Jul - Dec 22	YTD Budget	Annual Bud...
5900 · Concrete Base for Headstones	4,800		4,800		
5901 · Vault Costs	1,004		2,733		
5905 · Vase Costs	17		87		
5906 · Flower Costs	0		33		
<b>Total COGS</b>	<b>5,821</b>	<b>0</b>	<b>7,653</b>	<b>0</b>	<b>0</b>
Gross Profit	213,227	122,508	716,649	735,072	1,469,700
<b>Expense</b>					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	46,855	44,200	263,995	265,200	530,000
6002 · Overtime	1,730	1,250	8,736	7,500	15,000
6004 · Health Insurance Benefits	8,957	9,840	53,943	59,040	118,000
6005 · Extra Help	1,056	300	10,119	1,800	4,000
6008 · Directors Fees	400	250	850	1,500	3,000
6011 · Retirement-SD Portion	1,252	3,125	21,090	18,750	37,500
6012 · Social Security and Medicare	3,711	3,400	20,812	20,400	41,000
6015 · Workers Compensation Ins	2,558	2,600	15,348	15,600	31,000
6016 · Unemployment Ins.	0	260	0	1,560	3,100
6020 · Prior Year Payroll Taxes	0	0	0	0	0
6000 · Payroll and Employee Benefits - Other	0	40	0	260	500
<b>Total 6000 · Payroll and Employee Benefits</b>	<b>66,519</b>	<b>65,265</b>	<b>394,893</b>	<b>391,610</b>	<b>783,100</b>
7003 · Penalties					
70031 · Finance Charges / Fees	0		37		
7003 · Penalties - Other	0	0	32	150	150
<b>Total 7003 · Penalties</b>	<b>0</b>	<b>0</b>	<b>69</b>	<b>150</b>	<b>150</b>
7004 · Clothing and Personal Supplies					
70041 · Breakroom Supplies	134		2,112		
70042 · PPE - Personal Protective Equip	255		862		
70043 · First Aid Supplies	0		313		
7004 · Clothing and Personal Supplies - Other	0	420	1,519	2,520	5,000
<b>Total 7004 · Clothing and Personal Supplies</b>	<b>390</b>	<b>420</b>	<b>4,806</b>	<b>2,520</b>	<b>5,000</b>
7005 · Telecommunications					
70051 · Internet	80		800		
70052 · Phone Lines	376		2,156		
70053 · Tablet	52		351		
7005 · Telecommunications - Other	230	540	644	3,240	6,500
<b>Total 7005 · Telecommunications</b>	<b>738</b>	<b>540</b>	<b>3,951</b>	<b>3,240</b>	<b>6,500</b>
7006 · Vaults and Liners	0	7,500	22,595	45,000	90,000
7008 · Freight/Delivery Fees	37	80	134	480	1,000
7009 · Household Supplies	0	125	327	750	1,500

## Tulare Public Cemetery District Profit & Loss Budget Performance

December 2022

	Dec 22	Budget	Jul - Dec 22	YTD Budget	Annual Bud...
<b>7010 - Insurance</b>					
70101 - General Liability Insurance	3,000		18,000		
70102 - Property Insurance	400		2,400		
70103 - Auto Insurance	0		5		
70105 - Crime/Bond Insurance	0		195		
7010 - Insurance - Other	0	2,920	0	17,520	35,000
<b>Total 7010 - Insurance</b>	<b>3,400</b>	<b>2,920</b>	<b>20,600</b>	<b>17,520</b>	<b>35,000</b>
<b>7020 - Concrete Base for Headstones</b>					
70205 - Mileage Reimbursement Expense	0	6,700	31,400	40,200	80,000
7030 - Maintenance and Repairs	0	80	0	480	1,000
70200 - Repair & Main. - KERN Equipment	3,154	0	17,889	0	0
70201 - Equipment & Supplies for Servic	1,110		10,038		
70203 - Diesel KERN for Equipment	519		3,605		
70204 - Unleaded - KERN Fuel for Equip	0		776		
70205 - Unleaded - North Fuel Equip	199		872		
70206 - Repair & Main. -North Equipment	1,864		5,779		
70207 - Diesel NORTH for Equipment	0		907		
70209 - Sprinkler NORTH Repairs/Supply	0		1,558		
70210 - Tools -KERN Ground Maintenance	36		183		
70211 - Repair & Main.-KERN Location	0		157		
70212 - Fence Repairs and Maintenance	0		2,998		
70213 - Fence Repairs NORTH J and Maint	0		528		
70214 - Signs for Grounds/Curb/Office	0		438		
70215 - Tools - North Ground Maintenance	0		676		
70300 - Repair & Main. - Outside KERN	139	0	5,965	0	0
70301 - Safety Supplies & Compliance	0		754		
70302 - Cleaning Supplies	0		567		
70305 - Repair & Main. - Headstones/Con	3,000		5,734		
70307 - Repair & Maint.-Outside North	1,022		3,091		
70308 - Weed Control Spray for Grounds	0		2,537		
70309 - Sprinkler KERN Repairs/Supplies	0		6,134		
70310 - Grounds Tools for Maintenance	94		1,106		
70311 - Landscaping -flowers, trees, ba	3,692		3,797		
70400 - Repair & Main. - Building Kern	0	0	3,297	0	0
70401 - Pest Control	519		1,397		
70402 - Repair & Main. North Building	1,103		1,387		
7030 - Maintenance and Repairs - Other	0	8,300	0	49,800	100,000
<b>Total 7030 - Maintenance and Repairs</b>	<b>16,451</b>	<b>8,300</b>	<b>82,173</b>	<b>49,800</b>	<b>100,000</b>
<b>7036 - Office Supplies and Expense</b>					
61000 - Copier/Equipment Lease	210		2,461		
62000 - Office Supplies	1,238	0	4,105	0	0
63000 - Computer Repairs and Expense	0	0	3,233	0	0
65000 - Software Programs/ Website	0		5,894		
66100 - Plotbox Software Project	0		2,700		
7036 - Office Supplies and Expense - Other	302	3,500	4,189	21,000	42,000
<b>Total 7036 - Office Supplies and Expense</b>	<b>1,751</b>	<b>3,500</b>	<b>22,583</b>	<b>21,000</b>	<b>42,000</b>

Tulare Public Cemetery District  
Profit & Loss Budget Performance  
December 2022

	Dec 22	Budget	Jul - Dec 22	YTD Budget	Annual Bud...
7037 · Marketing	462	420	2,871	2,520	5,000
7039 · Miscellaneous	1,556	125	2,172	750	1,500
7040 · Bank Fees	45		135		
7043 · Professional Fees					
63500 · County Admin Fees	2,667	0	2,667	0	0
68100 · Accounting	2,372	0	9,126	0	0
68200 · Auditing	0	0	0	0	0
68300 · Legal	678	0	8,252	0	0
7043 · Professional Fees - Other	1,125	3,300	2,030	19,800	40,000
Total 7043 · Professional Fees	6,842	3,300	22,075	19,800	40,000
7045 · Security					
70451 · Alarm Service	0		1,262		
7045 · Security - Other	1,395	1,800	6,856	10,800	22,000
Total 7045 · Security	1,395	1,800	8,119	10,800	22,000
7059 · Publications and Legal Notices					
70591 · Membership Dues	0	160	1,005	960	2,000
7059 · Publications and Legal Notices - Other	0		0		
Total 7059 · Publications and Legal Notices	0	160	1,005	960	2,000
7073 · Training / Education					
7074 · Transportation and Travel	0	420	3,175	2,520	5,000
70742 · Meal/Food Reimbursement	0		49		
7074 · Transportation and Travel - Other	0	160	1,444	960	2,000
Total 7074 · Transportation and Travel	0	160	1,493	960	2,000
7081 · Utilities					
77100 · SCE KERN ELECTRIC	333	0	3,345	0	0
77101 · SCE ELECTRIC NORTH	744		7,639		
77200 · SO Cal Gas	346	0	527	0	0
77300 · Water, Sewer	626	0	20,356	0	0
779001 · Waste Disposal North	391		2,763		
79000 · Waste Disposal Kern	1,674	0	7,796	0	0
7081 · Utilities - Other	0	5,900	0	35,400	71,000
Total 7081 · Utilities	4,113	5,900	42,426	35,400	71,000
7090 · Vehicle Expense	0	0	0	100	100
7425 · Taxes	0	108	1,427	648	1,300
8000 · Land	0	2,083	0	12,498	25,000
8001 · Graves Repurchase	2,500	2,500	7,000	15,000	30,000
8100 · Building and Improvements	0	4,200	0	25,200	50,000



## Tulare Public Cemetery District Profit & Loss Budget Performance

December 2022

	Dec 22	Budget	Jul - Dec 22	YTD Budget	Annual Bud...
8300 · Equipment					
8301 · Grounds Maintenance Equipment	0	4,200	107,211	25,200	50,000
8300 · Equipment - Other	0		0		
<b>Total 8300 · Equipment</b>	<b>0</b>	<b>4,200</b>	<b>107,211</b>	<b>25,200</b>	<b>50,000</b>
<b>Total Expense</b>	<b>106,197</b>	<b>120,806</b>	<b>782,638</b>	<b>725,106</b>	<b>1,450,150</b>
<b>Net Ordinary Income</b>	<b>107,030</b>	<b>1,702</b>	<b>-65,988</b>	<b>9,966</b>	<b>19,550</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
9100 · Endowment - 773	10,379	6,250	50,453	37,500	75,000
9101 · Endowment Revenue -Current Serv	8,428	2,500	14,090	15,000	30,000
9102 · Interest Income - Endowment 773	0	0	0	0	0
9100 · Endowment - 773 - Other	0		0		
<b>Total 9100 · Endowment - 773</b>	<b>18,807</b>	<b>8,750</b>	<b>64,543</b>	<b>52,500</b>	<b>105,000</b>
<b>9200 · Fund for Future Expansion - 807</b>					
9201 · Rent and Concessions - 807	0	1,083	13,000	6,498	13,000
9203 · Interest Income - 807	1,108	167	1,817	1,002	2,000
9204 · Future Expansion Current Servic	1,630	4,000	9,457	24,000	48,000
<b>Total 9200 · Fund for Future Expansion - 807</b>	<b>2,738</b>	<b>5,250</b>	<b>24,274</b>	<b>31,500</b>	<b>63,000</b>
<b>9300 · Unreserved Funds - 817</b>					
9301 · Interest Income - 817	1,366	292	2,328	1,752	3,500
<b>Total 9300 · Unreserved Funds - 817</b>	<b>1,366</b>	<b>292</b>	<b>2,328</b>	<b>1,752</b>	<b>3,500</b>
<b>Total Other Income</b>	<b>22,912</b>	<b>14,292</b>	<b>91,144</b>	<b>85,752</b>	<b>171,500</b>
<b>Other Expense</b>					
7432 · Appropriation for Contingencies	0	15,920	0	95,520	191,050
<b>Total Other Expense</b>	<b>0</b>	<b>15,920</b>	<b>0</b>	<b>95,520</b>	<b>191,050</b>
<b>Net Other Income</b>	<b>22,912</b>	<b>-1,628</b>	<b>91,144</b>	<b>-9,768</b>	<b>-19,550</b>
<b>Net Income</b>	<b>129,942</b>	<b>74</b>	<b>25,156</b>	<b>198</b>	<b>0</b>



## Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 12/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						39,658.50
Cleared Transactions						
Checks and Payments - 69 items						
Bill Pmt -Check	11/22/2022	3631	All Purpose Safety Training Solutions	√	-2,500.00	-2,500.00
Bill Pmt -Check	11/22/2022	3622	Reed Shaffer	√	-889.51	-3,389.51
Bill Pmt -Check	11/22/2022	3627	TULARE COUNTY ROLL-OFF	√	-856.40	-4,245.91
Bill Pmt -Check	11/22/2022	3614	Crowne Vault	√	-686.00	-4,931.91
Bill Pmt -Check	11/22/2022	3617	Home Depot Credit Services	√	-327.69	-5,259.60
Bill Pmt -Check	11/22/2022	3612	Cintas First Aid Safety	√	-168.85	-5,428.45
Bill Pmt -Check	11/22/2022	3615	Ewing Irrigation Products Inc.	√	-120.15	-5,548.60
Check	12/02/2022	EFT	Paychex of New York LLC	√	-15,687.37	-21,235.97
Check	12/02/2022	EFT	Paychex of New York LLC	√	-4,484.61	-25,720.58
Bill Pmt -Check	12/02/2022	3632	All Purpose Safety Training Solutions	√	-495.00	-26,215.58
Check	12/02/2022	EFT	Paychex of New York LLC	√	-313.84	-26,529.42
Check	12/02/2022	EFT	Paychex of New York LLC	√	-298.95	-26,828.37
Bill Pmt -Check	12/05/2022	3647	Wilbur - Ellis Company, LLC	√	-2,198.50	-29,026.87
Bill Pmt -Check	12/05/2022	3637	Christy Vault Co, Inc.	√	-1,259.00	-30,285.87
Bill Pmt -Check	12/05/2022	3640	Office Depot	√	-1,002.31	-31,288.18
Bill Pmt -Check	12/05/2022	3638	Home Depot Credit Services	√	-676.27	-31,964.45
Bill Pmt -Check	12/05/2022	3634	CAL Turf Equipment & Supply Inc.	√	-511.31	-32,475.76
Bill Pmt -Check	12/05/2022	3635	California Business Machines	√	-488.05	-32,963.81
Bill Pmt -Check	12/05/2022	3644	RIGO'S SIGNS	√	-408.76	-33,372.57
Bill Pmt -Check	12/05/2022	3646	Waste Management/USA Waste	√	-390.73	-33,763.30
Bill Pmt -Check	12/05/2022	3641	Pacific Employers	√	-255.00	-34,018.30
Bill Pmt -Check	12/05/2022	3639	Leaf	√	-231.40	-34,249.70
Bill Pmt -Check	12/05/2022	3636	Central California Implement CO.	√	-117.45	-34,367.15
Bill Pmt -Check	12/05/2022	3645	SoCalGas	√	-72.90	-34,440.05
Bill Pmt -Check	12/05/2022	3633	AT & T Mobility	√	-52.20	-34,492.25
Bill Pmt -Check	12/05/2022	3643	Res Com Pest Control	√	-50.00	-34,542.25
Bill Pmt -Check	12/11/2022	3672	Barnes Memorials	√	-4,200.00	-38,742.25
Bill Pmt -Check	12/11/2022	3661	Kay Thornton	√	-2,500.00	-41,242.25
Bill Pmt -Check	12/11/2022	3652	CAL Turf Equipment & Supply Inc.	√	-2,027.87	-43,270.12
Bill Pmt -Check	12/11/2022	3670	Tulare County Counsel	√	-1,582.70	-44,852.82
Bill Pmt -Check	12/11/2022	3655	Christy Vault Co, Inc.	√	-1,438.00	-46,290.82
Bill Pmt -Check	12/11/2022	3668	TF Tire & Service / Tulare Firestone Inc.	√	-764.94	-47,055.76
Bill Pmt -Check	12/11/2022	3650	Barnes Memorials	√	-584.49	-47,640.25
Bill Pmt -Check	12/11/2022	3656	Clara L Bernardo	√	-512.42	-48,152.67
Bill Pmt -Check	12/11/2022	3664	Office Depot	√	-486.09	-48,638.76
Bill Pmt -Check	12/11/2022	3669	Tulare Chamber of Commerce	√	-375.00	-49,013.76
Bill Pmt -Check	12/11/2022	3660	Home Depot Credit Services	√	-192.65	-49,206.41
Bill Pmt -Check	12/11/2022	3663	Morris Levin & Son	√	-80.39	-49,286.80
Bill Pmt -Check	12/11/2022	3654	Central California Implement CO.	√	-56.83	-49,343.63
Bill Pmt -Check	12/11/2022	3667	Res Com Pest Control	√	-50.00	-49,393.63
Bill Pmt -Check	12/12/2022	EFT	AT & T Internet	√	-70.00	-49,463.63
Bill Pmt -Check	12/13/2022	EFT	CALPERS	√	-49.67	-49,513.30
Check	12/15/2022	EFT	Paychex of New York LLC	√	-18,889.07	-68,402.37
Check	12/15/2022	EFT	Paychex of New York LLC	√	-313.84	-68,716.21
Check	12/16/2022	EFT	Paychex of New York LLC	√	-4,731.49	-73,447.70
Check	12/16/2022	3689		√	-1,007.63	-74,455.33
Check	12/16/2022	3684		√	-338.00	-74,793.33
Check	12/16/2022	3687		√	-335.57	-75,128.90
Check	12/16/2022	3685		√	-291.86	-75,420.76
Check	12/16/2022	3690		√	-279.31	-75,700.07
Check	12/16/2022	EFT	Paychex of New York LLC	√	-238.95	-75,939.02
Check	12/16/2022	3692		√	-136.87	-76,075.89
Check	12/16/2022	3693		√	-126.75	-76,202.64
Check	12/16/2022	3686		√	-126.75	-76,329.39
Check	12/16/2022	3691		√	-126.74	-76,456.13
Check	12/16/2022	3694		√	-126.74	-76,582.87
Bill Pmt -Check	12/18/2022	EFT	AT & T Internet	√	-223.59	-76,806.46

Employees  
checks

Employees  
checks

## Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 12/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Check	12/19/2022	3673	LABORMAX STAFFING	√	-1,056.26	-77,862.72
Check	12/19/2022	EFT	AT & T Phone's	√	-159.96	-78,022.68
Bill Pmt -Check	12/20/2022	EFT	City of Tulare	√	-2,292.07	-80,314.75
Bill Pmt -Check	12/22/2022	EFT	Southern California Edison	√	-1,076.36	-81,391.11
Bill Pmt -Check	12/23/2022	EFT	Deluxe for Business	√	-815.28	-82,206.39
Bill Pmt -Check	12/27/2022	EFT	AT & T Internet	√	-232.35	-82,438.74
Bill Pmt -Check	12/28/2022	EFT	CALPERS	√	-2,897.42	-85,336.16
Check	12/28/2022	EFT	Paychex of New York LLC	√	-500.00	-85,836.16
Check	12/30/2022	EFT	Paychex of New York LLC	√	-16,462.99	-102,299.15
Check	12/30/2022	EFT	Paychex of New York LLC	√	-5,329.48	-107,628.63
Check	12/30/2022	EFT	Paychex of New York LLC	√	-313.84	-107,942.47
Check	12/30/2022	EFT	Postive Pay - Bank of Sierra	√	-45.00	-107,987.47
Total Checks and Payments					-107,987.47	-107,987.47
<b>Deposits and Credits - 24 items</b>						
Deposit	12/01/2022			√	2,500.00	2,500.00
Deposit	12/01/2022			√	3,821.83	6,321.83
Deposit	12/01/2022			√	5,901.62	12,223.45
Deposit	12/01/2022			√	24,595.11	36,818.56
Deposit	12/08/2022			√	1,645.24	38,463.80
Deposit	12/08/2022			√	7,326.17	45,789.97
Deposit	12/08/2022			√	12,435.99	58,225.96
Deposit	12/15/2022			√	25,146.54	83,372.50
Deposit	12/22/2022			√	4,887.62	88,260.12
Deposit	12/22/2022			√	8,897.89	97,158.01
Deposit	12/22/2022			√	9,853.65	107,011.66
Deposit	12/22/2022			√	25,710.90	132,722.56
Deposit	12/30/2022			√	994.11	133,716.67
Deposit	12/30/2022			√	30,091.31	163,807.98
Total Deposits and Credits					163,807.98	163,807.98
Total Cleared Transactions					55,820.51	55,820.51
Cleared Balance					55,820.51	95,479.01
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 23 items</b>						
Bill Pmt -Check	07/18/2022	3436	LABORMAX STAFFING		-364.37	-364.37
Bill Pmt -Check	12/05/2022	3642	Reed Shaffer		-2,905.07	-3,269.44
Bill Pmt -Check	12/11/2022	3659	Health Benefits Unit		-18,156.72	-21,426.16
Bill Pmt -Check	12/11/2022	3665	PLOTBOX		-2,700.00	-24,126.16
Bill Pmt -Check	12/11/2022	3657	Element Security Solutions, Inc.		-2,041.25	-26,167.41
Bill Pmt -Check	12/11/2022	3671	TULARE COUNTY ROLL-OFF		-1,720.40	-27,887.81
Bill Pmt -Check	12/11/2022	3649	Andy Hinojosa III CPA		-1,125.00	-29,012.81
Bill Pmt -Check	12/11/2022	3648	Affordable Funeral Supply.com		-779.48	-29,792.29
Bill Pmt -Check	12/11/2022	3658	Ewing Irrigation Products Inc.		-641.79	-30,434.08
Bill Pmt -Check	12/11/2022	3653	CAPC - Calif Assoc of Public Cemeteries		-630.00	-31,064.08
Bill Pmt -Check	12/11/2022	3666	Reed Shaffer		-462.10	-31,526.18
Bill Pmt -Check	12/11/2022	3662	Lowe's		-461.09	-31,987.27
Bill Pmt -Check	12/11/2022	3651	Boot Barn		-431.51	-32,418.78
Check	12/16/2022	3688			-253.50	-32,672.28
Bill Pmt -Check	12/28/2022	3678	California Busniness Machines		-423.16	-33,095.44
Bill Pmt -Check	12/28/2022	3680	Lowe's		-302.35	-33,397.79
Bill Pmt -Check	12/28/2022	3679	Home Depot Credit Services		-221.49	-33,619.28
Bill Pmt -Check	12/28/2022	3675	AGUILAR, ALBERTO		-100.00	-33,719.28
Bill Pmt -Check	12/28/2022	3682	Ramos, Carlos		-100.00	-33,819.28
Bill Pmt -Check	12/28/2022	3674	Action Equipment Rentals		-86.40	-33,905.68
Bill Pmt -Check	12/28/2022	3676	AT & T Mobility		-52.20	-33,957.88
Bill Pmt -Check	12/28/2022	3681	Office Depot		-50.43	-34,008.31
Check	12/30/2022	EFT	Paychex of New York LLC		-358.90	-34,367.21
Total Checks and Payments					-34,367.21	-34,367.21
Total Uncleared Transactions					-34,367.21	-34,367.21
Register Balance as of 12/31/2022					21,453.30	61,111.80



## Reconciliation Detail

10500 - Cash in Treasury (772), Period Ending 12/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						197,715.06
<b>Cleared Transactions</b>						
<b>Checks and Payments - 18 items</b>						
Invoice	11/22/2022	14801	TULARE COUNTY PVQ	√	-21,500.00	-21,500.00
Invoice	11/22/2022	14804	TULARE COUNTY PVQ	√	-5,901.62	-27,401.62
Invoice	11/22/2022	14802	TULARE COUNTY PVQ	√	-3,821.83	-31,223.45
Invoice	11/22/2022	14801	TULARE COUNTY PVQ	√	-3,095.11	-34,318.56
Invoice	11/22/2022	14803	TULARE COUNTY PVQ	√	-2,500.00	-36,818.56
Invoice	12/01/2022	14805	TULARE COUNTY PVQ	√	-12,435.99	-49,254.55
Invoice	12/01/2022	14806	TULARE COUNTY PVQ	√	-7,326.17	-56,580.72
Invoice	12/01/2022	14807	TULARE COUNTY PVQ	√	-1,645.24	-58,225.96
Invoice	12/08/2022	14808	TULARE COUNTY PVQ	√	-24,500.00	-82,725.96
Invoice	12/08/2022	14808	TULARE COUNTY PVQ	√	-646.54	-83,372.50
Check	12/14/2022	EFT	Tulare County Auditor-Controller	√	-2,667.00	-86,039.50
Invoice	12/15/2022	14809 pvq	TULARE COUNTY PVQ	√	-25,710.90	-111,750.40
Invoice	12/15/2022	14810 pvq	TULARE COUNTY PVQ	√	-9,853.65	-121,604.05
Invoice	12/15/2022	14812 pvq	TULARE COUNTY PVQ	√	-8,897.89	-130,501.94
Invoice	12/15/2022	14811 pvq	TULARE COUNTY PVQ	√	-4,887.62	-135,389.56
Invoice	12/21/2022	14813	TULARE COUNTY PVQ	√	-21,500.00	-156,889.56
Invoice	12/21/2022	14813	TULARE COUNTY PVQ	√	-8,591.31	-165,480.87
Invoice	12/21/2022	14814	TULARE COUNTY PVQ	√	-994.11	-166,474.98
Total Checks and Payments					-166,474.98	-166,474.98
<b>Deposits and Credits - 18 items</b>						
Transfer	12/01/2022			√	1,604.00	1,604.00
Transfer	12/01/2022			√	3,625.91	5,229.91
Transfer	12/01/2022			√	17,125.34	22,355.25
Transfer	12/07/2022			√	53,738.85	76,094.10
Transfer	12/12/2022			√	25,509.97	101,604.07
Deposit	12/13/2022	Dep	Tulare County Auditor-Controller	√	458.77	102,062.84
Transfer	12/13/2022			√	1,429.70	103,492.54
Deposit	12/13/2022	Dep	Tulare County Auditor-Controller	√	4,655.08	108,147.62
Deposit	12/13/2022	Dep	Tulare County Auditor-Controller	√	88,455.98	196,603.60
Deposit	12/14/2022	Dep	Tulare County Auditor-Controller	√	99.02	196,702.62
Deposit	12/14/2022	Dep	Tulare County Auditor-Controller	√	366.20	197,068.82
Deposit	12/14/2022	Dep	Tulare County Auditor-Controller	√	12,376.77	209,445.59
Transfer	12/15/2022			√	1,900.00	211,345.59
Transfer	12/15/2022			√	19,986.79	231,332.38
Deposit	12/19/2022	Dep	Tulare County Auditor-Controller	√	4,744.00	236,076.38
Transfer	12/20/2022			√	1,500.00	237,576.38
Deposit	12/20/2022	Dep	Tulare County Auditor-Controller	√	4,264.00	241,840.38
Deposit	12/31/2022	Dep	Interest	√	1,079.35	242,919.73
Total Deposits and Credits					242,919.73	242,919.73
Total Cleared Transactions					76,444.75	76,444.75
Cleared Balance					76,444.75	274,159.81
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 2 items</b>						
Invoice	12/29/2022	14815	TULARE COUNTY PVQ		-11,395.04	-11,395.04
Invoice	12/29/2022	14816	TULARE COUNTY PVQ		-1,824.49	-13,219.53
Total Checks and Payments					-13,219.53	-13,219.53
Total Uncleared Transactions					-13,219.53	-13,219.53
Register Balance as of 12/31/2022					63,225.22	260,940.28

## Reconciliation Detail

10600 · Endowment - Reserved (773), Period Ending 12/31/2022

	Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>							<b>1,762,150.97</b>
<b>Cleared Transactions</b>							
<b>Checks and Payments - 1 item</b>							
Transfer		12/07/2022			√	-16,026.05	-16,026.05
<b>Total Checks and Payments</b>						<b>-16,026.05</b>	<b>-16,026.05</b>
<b>Deposits and Credits - 6 items</b>							
Transfer		12/01/2022			√	344.00	344.00
Transfer		12/01/2022			√	1,572.00	1,916.00
Transfer		12/02/2022			√	195.00	2,111.00
Transfer		12/12/2022			√	3,139.00	5,250.00
Transfer		12/15/2022			√	2,355.00	7,605.00
Deposit		12/31/2022	Dep	Interest	√	8,428.33	16,033.33
<b>Total Deposits and Credits</b>						<b>16,033.33</b>	<b>16,033.33</b>
<b>Total Cleared Transactions</b>						<b>7.28</b>	<b>7.28</b>
<b>Cleared Balance</b>						<b>7.28</b>	<b>1,762,158.25</b>
<b>Register Balance as of 12/31/2022</b>						<b>7.28</b>	<b>1,762,158.25</b>
<b>Ending Balance</b>						<b>7.28</b>	<b>1,762,158.25</b>

## Reconciliation Detail

10700 · Cash in Expansion Account (807), Period Ending 12/31/2022

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							232,726.57
Cleared Transactions							
Deposits and Credits - 7 items							
	Transfer	12/01/2022			√	300.00	300.00
	Transfer	12/01/2022			√	600.00	900.00
	Transfer	12/02/2022			√	300.00	1,200.00
	Transfer	12/12/2022			√	1,350.00	2,550.00
	Transfer	12/12/2022			√	1,500.00	4,050.00
	Transfer	12/13/2022			√	150.00	4,200.00
	Deposit	12/31/2022	Dep	Interest	√	1,108.27	5,308.27
Total Deposits and Credits						<u>5,308.27</u>	<u>5,308.27</u>
Total Cleared Transactions						<u>5,308.27</u>	<u>5,308.27</u>
Cleared Balance						<u>5,308.27</u>	<u>238,034.84</u>
Register Balance as of 12/31/2022						<u>5,308.27</u>	<u>238,034.84</u>
Ending Balance						<u>5,308.27</u>	<u>238,034.84</u>



## Reconciliation Detail

10900 - Endowment - Unreserved (817), Period Ending 12/31/2022

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
<b>Beginning Balance</b>							<b>294,631.30</b>
<b>Cleared Transactions</b>							
<b>Checks and Payments - 1 item</b>							
	Transfer	12/07/2022			√	-53,738.85	-53,738.85
Total Checks and Payments						-53,738.85	-53,738.85
<b>Deposits and Credits - 2 items</b>							
	Transfer	12/07/2022			√	16,026.05	16,026.05
	Deposit	12/31/2022		Interest	√	1,366.27	17,392.32
Total Deposits and Credits						17,392.32	17,392.32
Total Cleared Transactions						-36,346.53	-36,346.53
Cleared Balance						-36,346.53	258,284.77
Register Balance as of 12/31/2022						-36,346.53	258,284.77
<b>Ending Balance</b>						<b>-36,346.53</b>	<b>258,284.77</b>

Tulare Public Cemetery District  
Balance Sheet  
As of December 31, 2021

2021  
(Comparison)

	<u>Dec 31, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
00 · Clearing Acct.	25,710.09
10100 · Petty Cash	476.96
10150 · Bank of The Sierra - CHK ACCT	43,937.75
10500 · Cash in Treasury (772)	407,151.57
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,324,976.44
<b>Total 10600 · Endowment - Reserved (773)</b>	<u>1,640,994.36</u>
10700 · Cash in Expansion Account (807)	95,905.58
10900 · Endowment - Unreserved (817)	292,311.56
<b>Total Checking/Savings</b>	<u>2,506,487.87</u>
<b>Accounts Receivable</b>	
11001 · Accounts Receivable - PVQ (772)	21,390.29
<b>Total Accounts Receivable</b>	<u>21,390.29</u>
<b>Other Current Assets</b>	
12001 · Undeposited Funds	3,189.96
<b>Total Other Current Assets</b>	<u>3,189.96</u>
<b>Total Current Assets</b>	<u>2,531,068.12</u>
<b>TOTAL ASSETS</b>	<u><u>2,531,068.12</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	14,612.19
<b>Total Accounts Payable</b>	<u>14,612.19</u>
<b>Other Current Liabilities</b>	
24020 · Health Insurance Payable	-40.56
25500 · Sales Tax Payable	3,505.33
<b>Total Other Current Liabilities</b>	<u>3,464.77</u>
<b>Total Current Liabilities</b>	<u>18,076.96</u>
<b>Total Liabilities</b>	18,076.96
<b>Equity</b>	
30000 · Fund Balance	2,431,807.92
Net Income	81,183.24
<b>Total Equity</b>	<u>2,512,991.16</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,531,068.12</u></u>

# Tulare Public Cemetery District Profit & Loss Budget Performance

December 2021

2021  
(Accompanys)

	Dec 21	Budget	Jul - Dec 21	YTD Budget	Annual Bud...
<b>Ordinary Income/Expense</b>					
Income					
3999 · Total Beginning Cash Available	0	32,618	0	195,709	391,418
4000 · County Taxes					
4001 · Current Secured	95,771	13,833	95,771	83,000	166,000
4006 · Current Unsecured	0	750	-0	4,500	9,000
4008 · Prior Secured	0	253	0	1,520	3,040
4009 · Prior Unsecured	0	11	0	65	130
4030 · Suppl Current Secured	0	233	0	1,400	2,800
4033 · Suppl Prior Secured	0	33	0	200	400
4060 · Residual Distributions	0	542	0	3,250	6,500
4069 · PT Facilities	0	492	0	2,950	5,900
5000 · Aid-Other Governmental Agencies	0	3	0	15	30
5050 · Homeowners Property Tax Relief	0	100	0	600	1,200
4000 · County Taxes - Other	0	0	0	0	0
<b>Total 4000 · County Taxes</b>	<b>95,771</b>	<b>16,250</b>	<b>95,771</b>	<b>97,500</b>	<b>195,000</b>
4801 · Interest Income - 772					
5400 · Charges for Current Services	827	250	2,390	1,500	3,000
5400.1 · Grave	29,296		167,112		
5400.3 · Open and Close	53,000		203,904		
5400.4 · Administration	12,300		68,100		
5400.5 · Vault Installation	8,468		41,654		
5400.6 · Out of District Fee	626		14,287		
5400.7 · Transfer Fees	105		175		
5400 · Charges for Current Services - Other	0	61,015	-263	366,091	732,182
<b>Total 5400 · Charges for Current Services</b>	<b>103,795</b>	<b>61,015</b>	<b>494,969</b>	<b>366,091</b>	<b>732,182</b>
5450 · Concrete Base Sales	8,800		17,200		
5460 · Vault Sales	15,664		84,312		
5476 · Saturday Service Fee	0		10,200		
5805 · Misc. Revenue	6,945	167	11,539	1,000	2,000
5833 · Grant Revenue	0		0	600	1,200
5834 · Restitution	100	100	1,389	7,500	15,000
5835 · Other Revenue	0	1,250	0		
<b>Total Income</b>	<b>231,902</b>	<b>111,650</b>	<b>717,771</b>	<b>669,900</b>	<b>1,339,800</b>
Cost of Goods Sold					
50000 · Cost of Goods Sold	0		0		
<b>Total COGS</b>	<b>0</b>		<b>0</b>		
<b>Gross Profit</b>	<b>231,902</b>	<b>111,650</b>	<b>717,771</b>	<b>669,900</b>	<b>1,339,800</b>

## Tulare Public Cemetery District Profit & Loss Budget Performance

December 2021

	Dec 21	Budget	Jul - Dec 21	YTD Budget	Annual Bud...
<b>Expense</b>					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	40,605	43,750	248,998	262,500	525,000
6002 · Overtime	499	417	7,787	2,500	5,000
6004 · Health Insurance Benefits	6,602	6,250	73,833	37,500	75,000
6005 · Extra Help	0	333	0	2,000	4,000
6008 · Directors Fees	250	333	1,450	2,000	4,000
6011 · Retirement-SD Portion	2,994	3,750	10,964	22,500	45,000
6012 · Social Security and Medicare	3,134	3,333	19,555	20,002	40,000
6015 · Workers Compensation Ins	893	1,667	7,385	10,000	20,000
6016 · Unemployment Ins.	0	250	740	1,500	3,000
6020 · - Prior Year Payroll Taxes	1,224	0	7,648	0	0
6000 · Payroll and Employee Benefits - Other	0	0	0	0	0
<b>Total 6000 · Payroll and Employee Benefits</b>	<b>56,201</b>	<b>60,083</b>	<b>378,360</b>	<b>360,502</b>	<b>721,000</b>
7003 · Penalties	0	42	40	250	500
<b>Total 7003 · Penalties</b>	<b>0</b>	<b>42</b>	<b>40</b>	<b>250</b>	<b>500</b>
7004 · Clothing and Personal Supplies					
70041 · Breakroom Supplies	30		30		
70042 · PPE - Personal Protective Equip	120		120		
7004 · Clothing and Personal Supplies - Other	0	583	2,422	3,500	7,000
<b>Total 7004 · Clothing and Personal Supplies</b>	<b>150</b>	<b>583</b>	<b>2,572</b>	<b>3,500</b>	<b>7,000</b>
7005 · Telecommunications	508	500	3,252	3,000	6,000
7006 · Vaults and Liners	5,808	6,250	51,424	37,500	75,000
7008 · Freight/Delivery Fees	0	125	919	750	1,500
7009 · Household Supplies	0	1,667	25,691	10,000	20,000
7010 · Insurance	0				
7011 · Concrete Base for Headstones	14,000	17	16,800	100	0
7025 · Mileage Reimbursement Expense	0		35		200
7030 · Maintenance and Repairs					
70200 · Repair & Main. - KERN Equipment	5,581	0	25,647	0	0
70201 · Equipment & Supplies for Servic	849	0	849	0	0
70300 · Repair & Main. - Outside KERN	1,653	0	78,913	0	0
70301 · Safety Supplies & Compliance	1,731		1,731		
70302 · Cleaning Supplies	712		712		
70400 · Repair & Main. - Building Kern	465	0	14,582	0	0
7030 · Maintenance and Repairs - Other	0	9,167	0	55,000	110,000
<b>Total 7030 · Maintenance and Repairs</b>	<b>10,992</b>	<b>9,167</b>	<b>122,434</b>	<b>55,000</b>	<b>110,000</b>
7036 · Office Supplies and Expense					
61000 · Copier/Equipment Lease	463	0	463	0	0
62000 · Office Supplies	517	0	4,716	0	0
63000 · Computer Repairs and Expense	0	0	3,299	0	0
7036 · Office Supplies and Expense - Other	595	1,667	7,004	10,000	20,000
<b>Total 7036 · Office Supplies and Expense</b>	<b>1,575</b>	<b>1,667</b>	<b>15,482</b>	<b>10,000</b>	<b>20,000</b>



## Tulare Public Cemetery District Profit & Loss Budget Performance

December 2021

	Dec 21	Budget	Jul - Dec 21	YTD Budget	Annual Bud...
7037 · Marketing	0		0		0
7039 · Miscellaneous	1,045	58	8,745	350	700
7043 · Professional Fees					
63500 · County Admin Fees	2,284	0	2,296	0	0
68100 · Accounting	6,830	0	17,875	0	0
68200 · Auditing	0	0	0	0	0
68300 · Legal	0	0	12,851	0	0
7043 · Professional Fees - Other	0	4,167	1,435	25,000	50,000
<b>Total 7043 · Professional Fees</b>	<b>9,114</b>	<b>4,167</b>	<b>34,456</b>	<b>25,000</b>	<b>50,000</b>
7045 · Security	1,550	2,083	12,227	12,500	25,000
7059 · Publications and Legal Notices					
70591 · Membership Dues	0	250	375	1,500	3,000
7059 · Publications and Legal Notices - Other	0		865		
<b>Total 7059 · Publications and Legal Notices</b>	<b>0</b>	<b>250</b>	<b>1,240</b>	<b>1,500</b>	<b>3,000</b>
7073 · Training / Education	0	833	750	5,000	10,000
7074 · Transportation and Travel	0		0		0
7081 · Utilities					
77100 · SCE KERN ELECTRIC	608	0	8,230	0	0
77200 · SO Cal Gas	342	0	518	0	0
77300 · Water, Sewer	992	0	25,164	0	0
79000 · Waste Disposal Kern	1,496	0	4,717	0	0
7081 · Utilities - Other	0	4,167	0	25,000	50,000
<b>Total 7081 · Utilities</b>	<b>3,438</b>	<b>4,167</b>	<b>38,628</b>	<b>25,000</b>	<b>50,000</b>
7090 · Vehicle Expense					
70901 · Vehicle Repairs/Maintenance	0		79		0
7090 · Vehicle Expense - Other	0		0		
<b>Total 7090 · Vehicle Expense</b>	<b>0</b>		<b>79</b>		<b>0</b>
7425 · Taxes					
74251 · Sales Tax on Purchases & Repair	0	108	9	650	1,300
7425 · Taxes - Other	0		1,299		
<b>Total 7425 · Taxes</b>	<b>0</b>	<b>108</b>	<b>1,308</b>	<b>650</b>	<b>1,300</b>
8000 · Land	0		0		0
8001 · Graves Repurchase	0	417	1,800	2,500	5,000
8100 · Building and Improvements	0	8,333	809	50,000	100,000
8300 · Equipment	0	11,133	300	66,800	133,600
<b>Total Expense</b>	<b>104,381</b>	<b>111,650</b>	<b>717,351</b>	<b>669,902</b>	<b>1,339,800</b>
<b>Net Ordinary Income</b>	<b>127,521</b>	<b>0</b>	<b>419</b>	<b>-2</b>	<b>0</b>



## Tulare Public Cemetery District Profit & Loss Budget Performance

December 2021

	Dec 21	Budget	Jul - Dec 21	YTD Budget	Annual Bud...
<b>Other Income/Expense</b>					
<b>Other Income</b>					
9100 · Endowment - 773					
9101 · Endowment Revenue - Current Serv	13,924	5,000	63,804	30,000	60,000
9102 · Interest Income - Endowment 773	3,839	2,083	8,209	12,500	25,000
9100 · Endowment - 773 - Other	0	0	0	0	0
<b>Total 9100 · Endowment - 773</b>	<b>17,763</b>	<b>7,083</b>	<b>72,013</b>	<b>42,500</b>	<b>85,000</b>
<b>9200 · Fund for Future Expansion - 807</b>					
9201 · Rent and Concessions - 807	0	1,250	0	7,500	15,000
9203 · Interest Income - 807	225	117	484	700	1,400
9204 · Future Expansion Current Servic	0	1,250	6,521	7,500	15,000
9200 · Fund for Future Expansion - 807 - Other	0	0	0	0	0
<b>Total 9200 · Fund for Future Expansion - 807</b>	<b>225</b>	<b>2,617</b>	<b>7,005</b>	<b>15,700</b>	<b>31,400</b>
<b>9300 · Unreserved Funds - 817</b>					
9301 · Interest Income - 817	783	417	1,746	2,500	5,000
9300 · Unreserved Funds - 817 - Other	0	0	0	0	0
<b>Total 9300 · Unreserved Funds - 817</b>	<b>783</b>	<b>417</b>	<b>1,746</b>	<b>2,500</b>	<b>5,000</b>
<b>Total Other Income</b>	<b>18,771</b>	<b>10,117</b>	<b>80,764</b>	<b>60,700</b>	<b>121,400</b>
<b>Other Expense</b>					
7432 · Appropriation for Contingencies	0	10,117	0	60,700	121,400
<b>Total Other Expense</b>	<b>0</b>	<b>10,117</b>	<b>0</b>	<b>60,700</b>	<b>121,400</b>
<b>Net Other Income</b>	<b>18,771</b>	<b>0</b>	<b>80,764</b>	<b>0</b>	<b>0</b>
<b>Net Income</b>	<b>146,291</b>	<b>0</b>	<b>81,183</b>	<b>-2</b>	<b>0</b>



**County of Tulare  
GENERAL JOURNAL VOUCHER**

Initials	One Sided Cash	Page	1	of	1	Accounting Period	08-23
Reversal Date	M M D D Y Y	COMMENTS (12 CHARACTERS ONLY)				JV DATE (Auditor Use Only)	2/15/2023

Document Description: **Corrections of Expenditures Accounts**

LN GRP	ETYP	PSCD	FUND	DEPT	UNIT	ACTV	OB/RV	S O/R	BS AC	RCAT	IG FD
1			772	772	1000		6000				
GOLDEN STATE RISK MANAGEMENT - INSURANCE											
1			772	772	1000		6000				
GOLDEN STATE RISK MANAGEMENT - INSURANCE WORKERS COMP											
1			772	772	1000		7000				
GOLDEN STATE RISK MANAGEMENT -INSURANCE LIABILITY											
2			772	772	1000		7000				
LABOR MAX - TEMP HELP											
2			772	772	1000		6000				
LABOR MAX - TEMP HELP											
3			772	772	1000		7000				
CALL TURF - LAWNMOWERS											
3			772	772	1000		8300				
CALL TURF - LAWNMOWERS											
4			772	772	1000		7000				
LABOR MAX - TEMP HELP											
4			772	772	1000		6000				
LABOR MAX TEMP HELP											

<b>JV#</b>		
DR Total		CR Total
103,374.28		103,374.28

DR AMOUNT	CR AMOUNT
71,695.00	

30,696.00
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40,999.00
-----------

4,687.28
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4,687.28
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26,648.32
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26,648.32
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343.68
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343.68
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Prepared by: **CLARA BERNARDO** Phone: 559-686-5544 Date: **February 15, 2023**

**County of Tulare  
GENERAL JOURNAL VOUCHER**

Initials	One Sided Cash	Page	1	of	1	Accounting Period	08-23
Reversal Date	( ) Yes M M D D Y Y	COMMENTS (12 CHARACTERS ONLY)				JV DATE (Auditor Use Only)	2/15/2023

LN GRP	ETYP	PSCD	FUND	DEPT	UNIT	ACTV	OB/RV	S O/R	BS AC	RCAT	IG FD
1			772	772	1000		7000				
<b>ZERONOX - ELECTRIC CARTS</b>											

1			772	772	1000		8300				
<b>ZERONOX - ELECTRIC CARTS</b>											

2			772	772	1000		7000				
<b>PREMIER COLUMBARIA - NICHES</b>											

2			772	772	1000		8000				
<b>PREMIER COLUMBARIA - NICHES</b>											

3			772	772	1000		7000				
<b>PREMIER COLUMBARIA - NICHES</b>											

3			772	772	1000		8000				
<b>PREMIER COLUMBARIA - NICHES</b>											

Line #			772	772	1000						
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Line #			772	772	1000						
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Line #			772	772	1000						
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JV#	DR Total	CR Total
	102,995.00	102,995.00

DR AMOUNT	80,000.00	CR AMOUNT	80,000.00
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80,000.00			
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		22,595.00	
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22,595.00			
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		400.00	
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400.00			
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Prepared by: **CLARA BERNARDO**

Phone: 559-686-5544

Date: February 15, 2023

Department: \_\_\_\_\_

Agency # \_\_\_\_\_



Report ID: BA-A103  
 Run Date: 1/12/23  
 Run Time: 8:14:47 AM

County of Tulare  
 Listing of Obligations vs Budget

For Fiscal Year: 2023 Accounting Period: 06 Fund(s): All Department(s): All Unit(s): All Activities: All

OBJECT CODE - DESCRIPTION	CURRENT PERIOD		YEAR TO DATE		CURRENT BUDGET	ADOPTED BUDGET
	ENCUMBRANCES	EXPENDITURES	OBLIGATIONS	ENCUMBRANCES		

Fund: 772 - Tulare Public Cemetery Department: 772 - Tulare Pcd  
 Unit: 1000 - Administration Activity:

Appropriation: 772 - Department Total

6000 Salaries	0.00	90,021.80	90,021.80	0.00	477,498.86	477,498.86	783,100.00	783,100.00
7000 Services	0.00	47,687.15	47,687.15	0.00	430,135.99	430,135.99	510,600.00	510,600.00
7003 Tax Admin Fees	0.00	2,667.00	2,667.00	0.00	2,667.00	2,667.00	150.00	150.00
7425 Tax & Assesmt	0.00	0.00	0.00	0.00	0.00	0.00	1,300.00	1,300.00
8000 Land	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00	25,000.00
8001 Cem Plots	0.00	2,500.00	2,500.00	0.00	3,000.00	3,000.00	30,000.00	30,000.00
8100 Bldg & Imprv	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	50,000.00
8300 New F/A	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	50,000.00
<b>APPR 772 Totals:</b>	<b>0.00</b>	<b>142,875.95</b>	<b>142,875.95</b>	<b>0.00</b>	<b>913,301.85</b>	<b>913,301.85</b>	<b>1,450,150.00</b>	<b>1,450,150.00</b>
<b>ACTV Totals:</b>	<b>0.00</b>	<b>142,875.95</b>	<b>142,875.95</b>	<b>0.00</b>	<b>913,301.85</b>	<b>913,301.85</b>	<b>1,450,150.00</b>	<b>1,450,150.00</b>

<b>UNIT 1000 Totals:</b>	<b>0.00</b>	<b>142,875.95</b>	<b>142,875.95</b>	<b>0.00</b>	<b>913,301.85</b>	<b>913,301.85</b>	<b>1,450,150.00</b>	<b>1,450,150.00</b>
<b>DEPT 772 Totals:</b>	<b>0.00</b>	<b>142,875.95</b>	<b>142,875.95</b>	<b>0.00</b>	<b>913,301.85</b>	<b>913,301.85</b>	<b>1,450,150.00</b>	<b>1,450,150.00</b>
<b>FUND 772 Totals:</b>	<b>0.00</b>	<b>142,875.95</b>	<b>142,875.95</b>	<b>0.00</b>	<b>913,301.85</b>	<b>913,301.85</b>	<b>1,450,150.00</b>	<b>1,450,150.00</b>

*December 2022*  
*Expense*  
 County corrected  
 Budget  
 Was \$125,000 -



Report ID: BA-A103

Run Date: 12/6/22

Run Time: 8:11:31 AM

County of Tulare  
Listing of Obligations vs Budget

For Fiscal Year: 2023 Accounting Period: 05 Fund(s): All Department(s): All Unit(s): All Activities: All

OBJECT CODE - DESCRIPTION	CURRENT PERIOD		TOTAL		YEAR TO DATE		TOTAL		CURRENT BUDGET	ADOPTED BUDGET
	ENCUMBRANCES	EXPENDITURES	OBLIGATIONS	ENCUMBRANCES	EXPENDITURES	OBLIGATIONS	OBLIGATIONS			

Fund: 772 - Tulare Public Cemetery Department: 772 - Tulare Pcd

Unit: 1000 - Administration Activity:

Appropriation: 772 - Department Total

6000 Salaries	0.00	48,951.29	48,951.29	0.00	387,477.06	387,477.06	783,100.00	783,100.00		
7000 Services	0.00	34,205.15	34,205.15	0.00	382,448.84	382,448.84	510,600.00	510,600.00		
7003 Tax Admin Fees	0.00	0.00	0.00	0.00	0.00	0.00	150.00	150.00		
7425 Tax & Assesment	0.00	0.00	0.00	0.00	0.00	0.00	1,300.00	1,300.00		
8001 Cem Plots	0.00	0.00	0.00	0.00	500.00	500.00	30,000.00	30,000.00		
<b>APPR 772 Totals:</b>	<b>0.00</b>	<b>83,156.44</b>	<b>83,156.44</b>	<b>0.00</b>	<b>770,425.90</b>	<b>770,425.90</b>	<b>1,325,150.00</b>	<b>1,325,150.00</b>		

<b>ACTV Totals:</b>	<b>0.00</b>	<b>83,156.44</b>	<b>83,156.44</b>	<b>0.00</b>	<b>770,425.90</b>	<b>770,425.90</b>	<b>1,325,150.00</b>	<b>1,325,150.00</b>		
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<b>UNIT 1000 Totals:</b>	<b>0.00</b>	<b>83,156.44</b>	<b>83,156.44</b>	<b>0.00</b>	<b>770,425.90</b>	<b>770,425.90</b>	<b>1,325,150.00</b>	<b>1,325,150.00</b>		
<b>DEPT 772 Totals:</b>	<b>0.00</b>	<b>83,156.44</b>	<b>83,156.44</b>	<b>0.00</b>	<b>770,425.90</b>	<b>770,425.90</b>	<b>1,325,150.00</b>	<b>1,325,150.00</b>		
<b>FUND 772 Totals:</b>	<b>0.00</b>	<b>83,156.44</b>	<b>83,156.44</b>	<b>0.00</b>	<b>770,425.90</b>	<b>770,425.90</b>	<b>1,325,150.00</b>	<b>1,325,150.00</b>		

November 2022

Expense

**Final Tulare Cemetery Budget 2022-23**

	REVENUES		Budgeted		Income	Income	Income
	Budgeted	2022-23	2021-2022	2020-2021	2019-2020	2018-2019	
<b>772</b>							
<b>Available Resources</b>		<b>350000</b>	<b>391,418</b>				
4001 Pr Tx-Cur Se	175000		166,000	156,919	153,437	146,641	
4006 Pr Tx-Cr Uns	9,000		9,000	18,539	9,231	8,733	
4008 Pr Tx-Pr Sec	3,040		3,040	2,395	2,761	2746	
4009 Pr Tx-Pr Uns	130		130	90	153	131	
4030 Suppl Tx Cs	2,800		2,800	1,807	2,981	2,827	
4033 Suppl Prior	400		400	598	573	393	
4052 Other Taxes							
4060 Residual Dist	6,500		6,500	10,305	6,905	6,510	
4069 PT Facilities	5,900		5,900	6,870	6,221	5,894	
5000 I/G Revenue	30		30	27	29	63	
5050 Prop Tax Rel	1,200		1,200	1,238	1,277	1,292	
<b>Total Property</b>	<b>204,000</b>		<b>195,000</b>	<b>198,788</b>	<b>183,568</b>	<b>175,230</b>	
4801 Interest	7000		3,000	6,207	5,621	2,898	
5400 Curr Serv	800000		732,182	1,020,049	707,269	607,346	
5450 Concrete Bases	80000						
5805 Misc Revenue	25000		2,000	32,360	7,141	0	
5834 Restitution	1200		1,200	1,200	600		
5835 Other Revenue	2500		15,000	3,912	10,950	23,898	
<b>Total 772</b>	<b>1,469,700</b>		<b>1,339,800</b>	<b>1,262,516</b>	<b>915,149</b>	<b>809,372</b>	
<b>773</b>							
4801 Interest	30000		25,000	23,474	39,810	25,574	
5400 Curr Serv	75000		60,000	93,484	60,681	65,874	
5835 Oth Revenue	0		0	0	0	0	
<b>Total</b>	<b>105,000</b>		<b>85,000</b>	<b>116,958</b>	<b>100,491</b>	<b>91,448</b>	
<b>807</b>							
<b>Fd for Fut Expans</b>							
4801 Interest	2000		1,400	995	1,582	805	
4807 Facility Rent	13000		15,000	17,200	21,400	8,400	
5400 Curr Serv	48000		15,000	18,902	0	0	
<b>Total</b>	<b>63,000</b>		<b>31,400</b>	<b>37,097</b>	<b>22,982</b>	<b>9,205</b>	
<b>817</b>							
<b>Unreserved Funds</b>							
4801 Interest	3500		5,000	4,379	6,176	308	
5400 Curr Serv	0		0	0	0	12,905	
<b>Total</b>	<b>3,500</b>		<b>5,000</b>	<b>4,379</b>	<b>6,176</b>	<b>13,213</b>	
<b>TOTAL REVENUES</b>	<b>1,641,200</b>		<b>1,461,200</b>	<b>1,420,950</b>	<b>1,044,798</b>	<b>923,238</b>	
Difference with Expenses		\$0					

**Final Tulare Cemetery Budget 2022-23**

772 EXPENSES	Budget 2022-23				
	Budgeted 2022-23	Budgeted 2021-2022	Expense 2020-2021	Expense 2019-2020	Expense 2018-2019
6001 Regular Salaries	530000	525,000	409,928	258,533	246,339
6002 Overtime Pay	15000	5,000	13,854	9,730	4,210
6004 Health Insurance	118000	75,000	54,753	72,233	35,258
6005 Extra Help	4000	4,000	14,810	68,808	55,683
6008 Director's Fee	3000	4,000	3,650	2,325	2,475
6011 Retirement	37500	45,000	39,898	33,568	23,638
6012 Social Security	41000	40,000	32,684	20,522	16,489
6015 Worker's Comp Ins	31000	20,000	8,244	22,323	15,646
6016 Unemployment Ins	3100	3,000	2,371	1,624	4,624
6020 Prior Year Payroll Taxes	0				
6000 Payroll & Emp Benefits-Other	500	0	4,902	-12	
<b>Total Salaries &amp; Employee Benefits</b>	<b>783,100</b>	<b>721,000</b>	<b>585,094</b>	<b>489,654</b>	<b>404,362</b>
7004 Clothing & Personal Supplies	5000	7,000	4,594	4,007	3,146
7005 Telecommunications	6500	6,000	6,126	7,171	5,203
7006 Garden Crypts/Vaults	See Below	75,000	95,102	71,660	57,392
7008 Freight/Delivery Fees	1000				
7009 Household Supplies	1500	1,500	2,205	1,491	0
7010 Insurance	35000	20,000	15,838	17,029	20,407
7011 Concrete Base for Headstone	See Below				
7025 Mileage Reimbursement Exp	1000	200	0	67	
7030 Repairs Maintenance	100000	110,000	165,666	110,413	143,155
7036 Office Expense	42000	20,000	24,533	13,712	10,929
7039 Miscellaneous	1500	700	17,097	661	2,740
7043 Professional Expense	40000	50,000	53,116	40,542	39,964
7045 Security Expense	22000	25,000	3,956	2,170	1,144
7059 Publications & Legal Notices	2000	3,000	4,553	6,877	2,479
7073 Training	5000	10,000	3,864	6,769	7,167
7074 Transportation and Travel	2000				
7081 Utilities	71000	50,000	59,984	41,742	45,351
7090 Vehicle Expense	100				
<b>Total Services &amp; Supplies</b>	<b>335,600</b>	<b>378,400</b>	<b>456,634</b>	<b>324,311</b>	<b>339,077</b>
7003 Tax Admin Fee/Penalties	150	500	569	1,317	0
7425 Taxes & Assessments	1300	1,300	247	1,299	1,299
7006 Garden Crypts/Vaults	90000				
7011 Concrete Bases	80000				
7037 Marketing	5000				
<b>CAPITAL OUTLAY</b>					
8000 Land-(Niches)	25000	0	0	0	0
8001 Cem Plots Repurchase	30000	5,000	10,800	4,865	7,889
8100 Bldg & Improv	50000	100,000	69,109	0	0
8300 New FAA (New Equipment)	50000	133,600	125,217	52,190	0
<b>Total</b>	<b>155,000</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>1,450,150</b>	<b>1,339,800</b>	<b>1,249,750</b>	<b>873,636</b>	<b>752,627</b>
7432 Contingencies	191050	121,400	0	0	0
<b>TOTAL BUDGET 772</b>	<b>1,641,200</b>	<b>1,461,200</b>	<b>1,249,750</b>	<b>873,636</b>	<b>752,627</b>