

# Tulare Public Cemetery District

*This is an Endowment Care Interment*

## REGULAR BOARD MEETING AGENDA



*Chairman- Carlos Ramos  
Vice Chairman- James Pennington  
Secretary- Alberto Aguilar  
Trustees- Xavier Avila and Stephen Present*

**Tulare Public Cemetery – Conference Room  
900 E. Kern Avenue – Tulare, CA**

**Monday, June 26, 2023  
2:00 p.m. – Board Meeting**

***Public Information about Meetings:***

Attend meetings in person or access the meeting live via Facebook <https://www.facebook.com/profile.php?id=100076699464485>

Documents related to items on the agenda are accessible on District's website at [www.tularecemetery.net](http://www.tularecemetery.net) and available for viewing in a single binder at the entrance of the conference room.

Public Comments – Any member of the public wishing to address the Board shall first identify himself or herself and shall be limited to three(3) minutes (six (6) minutes if a language interpreter is used) unless extended by the chairperson. It is the Board's intent to accommodate all persons who wish to attend open public meetings.

1. CALL TO ORDER
2. ROLL CALL
3. PLEDGE OF ALLEGIANCE
4. MOMENT OF SILENCE IN MEMORY OF THOSE WHO HAVE PASSED
5. RECOGNITION OF VISITORS
6. PUBLIC COMMENTS (three (3) minutes per person)
7. TRUSTEE COMMENTS (three (3) minutes per person)
8. OPEN SESSION - AUDIT REPORTS, ITEMS OF INTEREST & GENERAL BUSINESS  
*(All items are subject to discussion and possible action by the Board Members.)*
  - 8.1- Variance approval for headstone- John Almeida
  - 8.2- Update on Plotbox
  - 8.3- Update on grounds crew
  - 8.4- Approve Minutes for Special Board May 22, 2023
  - 8.5 - Approve Minutes for Regular Board May 26, 2023
  - 8.6- Approve Minutes for Special Board June 2, 2023
  - 8.7- Approve Minutes for Special Board June 15, 2023
  - 8.8- Interment and Preneed count for April and May 2023
  - 8.9- Audit Committee Report
  - 8.10- Appointment to Audit Committee
  - 8.11- Approval of April 2023 Financial
  - 8.12- Approval of May 2023 Financial
  - 8.13- Bank of the Sierra-CD update
  - 8.14- Approval of Annual Budget 2023-2024
  - 8.15- Hiring of a third office staff position

## 9. FUTURE AGENDA ITEMS REQUEST

## 10. DISTRICT MANAGER'S REPORT

### 11. CLOSED SESSION ITEMS:

#### 11.1- CONFERENCE WITH LEAL COUNSEL – ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to Government Code § 54956.9(b): (One Case)

#### 11.2- CONFERENCE WITH LEGAL COUNSEL- PENDING/EXISTING LITIGATION (NON-SETTLEMENT)

Government Code § 54956.9(d)(1) (one case)

To discuss with legal counsel pending litigation when discussion in open session would prejudice the agency in that litigation. This includes discussing with legal counsel litigation strategy, analyzing the facts of the case, etc. Claim by Epifanio Hernandez

## 12. 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 - FRIDAY 8:00 AM – 4:00 PM AT THE CEMETERY DISTRICT OFFICE 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.



# North Tulare Cemetery

4572 North J Street  
Tulare, CA 93274



John Almeida

Block C

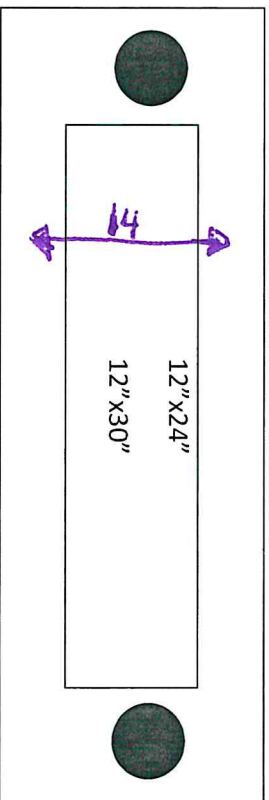
Row AA

Grave 31

Flat, Upright, Slants, Hickeys, and Pillow

A grave is 4ft wide

12"x24" or 12"x30" for Single Markers

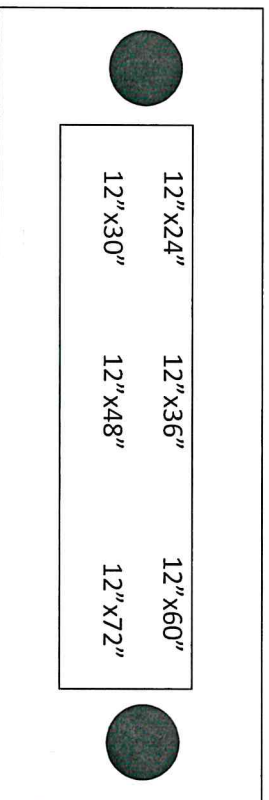


Boarder is the width of the grave. The stone is centered in the 4 feet. Frame and the vases are in the center of the left and the right sides equally spread between the stone and the end of the boarder.

6" boarder at the top and bottom.

Two (2) vases only. Vases must be spartan series gray aaeon or equal.

12"x24", 12"x30", 12"x36", 12"x48", 12"x60", 12"x72" for double markers or larger



6" boarder at the top and bottom.

Center stone in frame then center the vases between stone and the sides of the frame, also enter from top to bottom. Two (2) vases only. Vases must be spartan series gray aaeon or equal.



**Tulare Public Cemetery District  
Special Board Meeting Minutes  
Monday, May 22, 2023**



A SPECIAL BOARD MEETING OF THE TULARE PUBLIC CEMETERY DISTRICT WAS HELD ON MONDAY, MAY 22, 2023 AT 11:00 A.M. IN THE CONFERENCE ROOM LOCATED AT 900 E. KERN AVE., TULARE, CA.

**BOARD MEMBERS PRESENT:** Chairman Carlos Ramos, Vice Chairman James Pennington, Secretary Alberto Aguilar and Trustee Xavier Avila

**BOARD MEMBERS ABSENT:** Trustee Stephen Present

**STAFF PRESENT:** District Manager Clara Bernardo and Ground Supervisor David Faria

**1. CALL TO ORDER FOR SPECIAL BOARD MEETING:**

The Special Board Meeting was called to order at 11:00 A.M. by Chairman Carols Ramos

**2. ROLL CALL:**

Carlos Ramos, James Pennington, Alberto Aguilar and Xavier Avila

**3. PLEDGE OF ALLEGIANCE:**

Chairman Ramos led the Pledge of Allegiance

**4. MOMENT OF SILENCE IN MEMORY OF THOSE WHO HAVE PASSED**

**5. RECONGNITION OF VISITORS:**

Three members of the public in attendance

**6. PUBLIC COMMENTS:**

No public comments

**7. TRUSTEE COMMENTS:**

Two Trustee comment

**8. OPEN SESSION:**

**8.1- Social Vocational Services - Participation Agreement**

Avila motions, Pennington seconds to give Bernardo the approval to take the appropriate action needed along with assistance of Thomas Degn the attorney. Vote passes (3-1) Aguilar, Nay

**9. CLOSED SESSION – ITEMS:**

**9.1- CONFERENCE WITH LEGAL COUNSEL- Employees Status (Government Code Section 54957)**

At 11:34 am the board moved to closed session

**10. OPEN SESSION FROM CLOSED SESSION:**

**10.1- Announcement out (If any)**

11:56 am board returned to open session with nothing to report.

**11. ADJOURNMENT OF SPECIAL BOARD MEETING:**

Chairman, Carlos Ramos adjourned meeting at 11:56 am

Respectfully Submitted,

---

Board Secretary



**Tulare Public Cemetery District  
Regular Board Meeting Minutes  
Friday, May 26, 2023**



**A REGULAR BOARD MEETING OF THE TULARE PUBLIC CEMETERY DISTRICT WAS HELD ON FRIDAY, MAY 26, 2023 AT 1:15 P.M. IN THE CONFERENCE ROOM LOCATED AT 900 E. KERN AVE., TULARE, CA.**

**BOARD MEMBERS PRESENT:** Chairman Carlos Ramos, Vice Chairman James Pennington, and Trustee Xavier Avila. Secretary Alberto Aguilar was running late

**BOARD MEMBERS ABSENT:** Trustee Stephen Present

**STAFF PRESENT:** District Manager Clara Bernardo and Legal Counsel, Thomas Degn

**1. CALL TO ORDER FOR REGULAR BOARD MEETING:**

The Regular Board Meeting was called to order at 1:15 P.M. by Chairman Carlos Ramos

**2. ROLL CALL:**

Carlos Ramos, James Pennington, Xavier Avila and Alberto Aguilar

**3. PLEDGE OF ALLEGIANCE:**

Chairman Ramos led the Pledge of Allegiance

**4. MOMENT OF SILENCE IN MEMORY OF THOSE WHO HAVE PASSED**

**5. RECOGNITION OF VISITORS:**

Three members of the public in attendance

**6. PUBLIC COMMENTS:**

No public comments

**7. TRUSTEE COMMENTS:**

Four trustee comment

**8. OPEN SESSION- AUDIT REPORTS, ITEMS OF INTEREST & GENERAL BUSINESS**

**8.1- Memorial Day Event- Tulare AMVETS speaking**

Darla with Tulare AMVETS stated a large group of volunteers will come out on Saturday to help put flags on headstones. On Monday morning the ceremony will start at 10:00 am at the Kern Cemetery.

**8.2- Ground Supervisor report:**

Ground Supervisor was not present.

**8.3- Approve Minutes for Regular Board Meeting on March 30, 2023**

Avila motion, Pennington seconds to approve minutes with corrections. Vote passes (4-0)

**8.4- Audit Committee Report**

1) Avila, Pennington and Linda Maloy approved February and March financials. They suggested to the board to pull the money out if the county since the cemetery monies are not fully covered by the county. The Audit Committee reviewed the Annual Budget and are unhappy with the way it was completed. The Auditor failed to give any pointers to improve and it took a few months to receive. The Audit Committee recommends to the board to approve it and hope next year's audit is done better.

**8.5- Annual Audit Financials Report 2021-2022**

Avila motions, Pennington seconds to approve the Annual Audit Financials 2021-2022. Vote (4-0) motion passes



**Tulare Public Cemetery District  
Regular Board Meeting Minutes  
Friday, May 26, 2023**



**8.6- Approve February 2023 Financials**

Avila motions, Pennington seconds to approve February Financials. Vote (4-0) motion passes

**8.7- Approve March 2023 Financials**

Pennington motions, Avila seconds to approve March Financials. Vote (4-0) motion passes

**8.8- Positive Pay**

Manager Bernardo believes it's a waste of money to have positive pay. The bank has not contacted her for training and checks are still being processed. The board will gather more information before deciding to close out the positive pay account.

**8.9- Revise Annual Budget 2022-2023**

Avila motions and Ramos seconds to approve increase by \$180,000 to remedy inadvertent. The changes to the budget are on lines 20 and 25. Vote (4-0) motion passes.

**8.10- Interment and Preneed count for March 2023**

Board reviewed the interment and preneed report.

**8.11- Social Vocational Services-Participation Agreement - 5 day**

Avila motions, Pennington seconds to approve both contracts, granting the authority for the District Manager for one-year approval or cancelation of the contracts as it need fit with corrections.

Vote (4-0) motion passes

**8.12- Social Vocational Services-Participation Agreement -3 day**

Avila motions, Pennington seconds to approve both contracts, granting the authority for the District Manager for one-year approval or cancelation of the contracts as it need fit with corrections.

Vote (4-0) motion passes

**8.13- Hiring temporary help for office-students**

Manager Bernardo stated she would like simple minor help from students for the office. Ramos suggest she gather more information and bring it back to the table.

**9.- Future Agenda Items Request**

9.1) Special Board Meeting for a 5-Year Strategic Plan Agenda

9.2) Pulling money out of the county

**10- District Manger's Report**

Nothing to report at this time

**11. ADJOURNMENT OF REGULAR BOARD MEETING:**

Chairman, Carlos Ramos adjourned meeting at 3:08 pm

Respectfully Submitted,

---

Board Secretary



**Tulare Public Cemetery District  
Special Board Meeting Minutes  
Friday, June 2, 2023**



**A SPECIAL BOARD MEETING OF THE TULARE PUBLIC CEMETERY DISTRICT WAS HELD ON FRIDAY, JUNE 2, 2023 AT 3:45 P.M. IN THE CONFERENCE ROOM LOCATED AT 900 E. KERN AVE., TULARE, CA.**

**BOARD MEMBERS PRESENT:** Chairman Carlos Ramos, Vice Chairman James Pennington, Secretary Alberto Aguilar, and Trustees Xavier Avila and Stephen Present.

**BOARD MEMBERS ABSENT:** none

**STAFF PRESENT:** District Manager Clara Bernardo

**1. CALL TO ORDER FOR SPECIAL BOARD MEETING:**

The Special Board Meeting was called to order at 3:56 P.M. by Chairman Carols Ramos

**2. ROLL CALL:**

Carlos Ramos, James Pennington, Alberto Aguilar, Xavier Avila and Stephen Present

**3. PLEDGE OF ALLEGIANCE:**

Chairman Ramos led the Pledge of Allegiance

**4. MOMENT OF SILENCE IN MEMORY OF THOSE WHO HAVE PASSED**

**5. RECONGNITION OF VISITORS:**

No visitors

**6. PUBLIC COMMENTS:**

No public comments

**7. TRUSTEE COMMENTS:**

Two trustee comment

**8.OPEN SESSION- AUDIT REPORTS, ITEMS OF INTEREST & GENERAL BUSINESS**

**8.1- Resolution No. 2022/23-9-Amending Fiscal Year 2022/23 Annual Budget**

Avila motions, Pennington seconds to approve Resolutions No. 22/23-9. Vote (5-0) Motion passes

**8.2- Annual Financial Report 2021-22- Communication of Material Weaknesses**

Bernardo announced that auditor emailed the Communication of Material to complete the Annual Financial Report.

**11. ADJOURNMENT OF SPECIAL BOARD MEETING:**

Chairman, Carlos Ramos adjourned meeting at 4:11 pm

Respectfully Submitted,

---

Board Secretary



**Tulare Public Cemetery District  
Special Board Meeting Minutes  
Thursday, June 15, 2023**



A SPECIAL BOARD MEETING OF THE TULARE PUBLIC CEMETERY DISTRICT WAS HELD ON THURSDAY, JUNE 15, 2023 AT 4:00 P.M. IN THE CONFERENCE ROOM LOCATED AT 900 E. KERN AVE., TULARE, CA.

**BOARD MEMBERS PRESENT:** Chairman Carlos Ramos, Vice Chairman James Pennington, Secretary Alberto Aguilar, and Trustees Xavier Avila and Stephen Present.

**BOARD MEMBERS ABSENT:** none

**STAFF PRESENT:** District Manager Clara Bernardo, Grounds Supervisor, David Faria, and Legal Counsel, Thomas Degn

**1. CALL TO ORDER FOR SPECIAL BOARD MEETING:**

The Special Board Meeting was called to order at 4:03 pm by Chairman Carols Ramos

**2. ROLL CALL:**

Carlos Ramos, James Pennington, Alberto Aguilar, Xavier Avila and Stephen Present

**3. PLEDGE OF ALLEGIANCE:**

Chairman Ramos led the Pledge of Allegiance

**4. MOMENT OF SILENCE IN MEMORY OF THOSE WHO HAVE PASSED**

**5. RECONGNITION OF VISITORS:**

No visitors

**6. PUBLIC COMMENTS:**

No public comments

**7. TRUSTEE COMMENTS:**

Three trustee comment

**8. NO OPEN SESSION ITEMS:** Adjourned to closed session at 4:04 pm

**9. RETURNED FROM CLOSED SESSION AT 4:59. REPORT FROM CLOSED SESSION – ITEMS:**

**9.1- CONFERENCE WITH LEGAL COUNSEL- PENDING/EXISTING LITIGATION (NON-SETTLEMENT)** Chairman Ramos announced motion was made and voted 5-0 to not grant settlement authority to the carrier.

**9.2 - CONFERENCE WITH LEGAL COUNSEL- ANTICIPATED LITIGATION (SIGNIFICANT EXPOSURE TO LITIGATION)**

Nothing to report

**11. ADJOURNMENT OF SPECIAL BOARD MEETING:**

Chairman, Carlos Ramos adjourned meeting at 5:00 pm

Respectfully Submitted,

---

Board Secretary



**TULARE PUBLIC CEMETERY DISTRICT**  
**April 2018-2023 Interments and Entombments**

KERN								
Year	Body Burials	2nd Opening Casket	Niches	Cremation In Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	7	X	2	0	5	0	0	14
2019	6	X	3	0	6	0	0	15
2020	6	X	3	0	2	0	0	11
2021	8	X	2	0	6	0	0	16
2022	2	X	7	0	1	0	2	12
2023	4	1	2	0	3	0	0	10

Pre-Needs					
Grave	Tall Stone	Flat Stone	Niche	1/2 Grave	Total
0	X	X	0	0	0
0	X	X	0	0	0
0	X	X	0	0	0
0	X	X	0	1	1
0	X	X	1	0	1
0	0	0	0	0	0

Contract Pre-Need				
Tall Stone	Flat Stone	Niche	1/2 Grave	Total
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	1	0	0	1

NORTH								
Year	Body Burials	2nd Opening Casket	Niches	Cremation In Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	11	X	0	0	0	1	0	12
2019	10	X	0	0	1	0	0	11
2020	9	X	0	0	3	0	0	12
2021	10	X	0	0	5	0	0	15
2022	9	X	0	0	4	1	0	14
2023	10	3	0	0	1	0	0	14

Pre-Needs					
Grave	Tall Stone	Flat Stone	Niche	1/2 Grave	Total
0	X	X	0	0	0
0	X	X	0	0	0
0	X	X	0	0	0
11	X	X	0	0	11
10	X	X	0	1	11
0	1	1	0	0	2

Contract Pre-Need				
Tall Stone	Flat Stone	Niche	1/2 Grave	Total
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
2	5	0	0	7

TOTAL BOTH								
Year	Casket Burials	2nd Opening Casket (count started 2023)	Niches	Cremation In Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	18	X	2	0	5	1	0	26
2019	16	X	3	0	7	0	0	26
2020	15	X	3	0	5	0	0	23
2021	18	X	2	0	11	0	0	31
2022	11	X	7	0	5	1	2	26
2023	14	4	2	0	4	0	0	24

Pre-Needs Total					
Grave (count 2023 & before)	Tall Stone	Flat Stone	Niche	1/2 Grave	Total
0	X	X	0	0	0
0	X	X	0	0	0
0	X	X	0	0	0
11	X	X	0	1	12
10	X	X	1	1	12
0	1	1	0	0	2

Contract Pre-Need				
Tall Stone	Flat Stone	Niche	1/2 Grave	Total
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
2	6	0	0	8

6

**TULARE PUBLIC CEMETERY DISTRICT**  
May 2018-2023 Interments and Entombments

KERN								
Year	Body Burials	2nd Opening Casket	Niches	Cremation In Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	12	X	0	0	3	1	0	16
2019	5	X	2	0	6	0	0	13
2020	7	X	1	0	4	0	0	12
2021	10	X	3	0	5	0	0	18
2022	11	X	0	0	4	0	0	15
2023	2	3	6	0	5	0	0	16

Pre-Needs					
Burial	Tall Stone	Flat Stone	Niche	1/2 Grave	Total
0	X	X	0	0	0
0	X	X	0	0	0
0	X	X	0	0	0
0	X	X	2	0	2
0	X	X	1	0	1
0	0	0	1	0	1

Contract Pre-Need				
Tall Stone	Flat Stone	Niche	1/2 Grave	Total
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	1	1	0	2

NORTH								
Year	Body Burials	2nd Opening Casket	Niches	Cremation In Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	12	X	0	0	0	0	0	12
2019	7	X	0	0	1	0	0	8
2020	9	X	0	0	1	0	0	10
2021	9	X	0	0	2	0	0	11
2022	12	X	0	0	3	0	0	15
2023	8	2	0	0	3	0	0	13

Pre-Needs					
Burial	Tall Stone	Flat Stone	Niche	1/2 Grave	Total
0	X	X	0	0	0
0	X	X	0	0	0
0	X	X	0	0	0
8	X	X	0	1	9
6	X	X	0	1	7
0	0	5	0	0	5

Contract Pre-Need				
Tall Stone	Flat Stone	Niche	1/2 Grave	Total
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
2	3	0	0	5

TOTAL BOTH								
Year	Casket Burials	2nd Opening Casket (count started 2023)	Niches	Cremation In Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	24	X	0	0	3	1	0	28
2019	12	X	2	0	7	0	0	21
2020	16	X	1	0	5	0	0	22
2021	19	X	3	0	7	0	0	29
2022	23	X	0	0	7	0	0	30
2023	10	5	6	0	8	0	0	29

Pre-Needs Total					
Grave (count 2022 & before)	Tall Stone	Flat Stone	Niche	1/2 Grave	Total
0	X	X	0	0	0
0	X	X	0	0	0
0	X	X	0	0	0
8	X	X	2	1	11
6	X	X	1	1	8
0	0	5	1	0	6

Contract Pre-Need				
Tall Stone	Flat Stone	Niche	1/2 Grave	Total
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
2	4	1	0	7

9

**TULARE PUBLIC CEMETERY DISTRICT**  
YEAR TO DATE Totals 2018-2023 Interments and Entombments

KERN								
Year	Body Burials	2nd Opening Casket	Niches	Cremation In Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	101	X	12	0	59	2	0	174
2019	90	X	19	0	52	1	0	162
2020	105	X	25	0	52	1	0	183
2021	122	X	26	1	67	0	0	216
2022	93	X	21	0	35	0	2	151
2023	20	13	19	0	24	1	0	77

Pre-Needs		PAID				
Grave	Tall Stone	Flat Stone	Niche	1/2 Grave	Total	
0	X	X	0	0	0	0
0	X	X	0	0	0	0
0	X	X	0	0	0	0
5	X	X	9	7	21	
3	X	X	10	0	13	
0	0	2	7	0	9	

Contract Pre-Need				
Tall Stone	Flat Stone	Niche	1/2 Grave	Total
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
1	0	1	0	2
0	2	2	0	4

NORTH								
Year	Body Burials	2nd Opening Casket	Niches	Cremation In Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	117	X	0	0	5	2	0	124
2019	114	X	0	0	19	2	0	135
2020	166	X	0	0	23	6	1	196
2021	203	X	0	0	39	2	1	245
2022	151	X	0	0	23	4	0	178
2023	49	13	0	0	11	1	0	74

Pre-Needs		PAID				
Grave	Tall Stone	Flat Stone	Niche	1/2 Grave	Total	
0	X	X	0	0	0	0
0	X	X	0	0	0	0
0	X	X	0	0	0	0
111	X	X	0	5	116	
52	X	X	0	6	58	
0	3	12	0	0	15	

Contract Pre-Need				
Tall Stone	Flat Stone	Niche	1/2 Grave	Total
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
4	7	0	0	11
4	10	0	0	14

TOTAL BOTH								
Year	Casket Burials	2nd Opening Casket (count started 2023)	Niches	Cremation In Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	218	X	12	0	64	4	0	298
2019	204	X	19	0	71	3	0	297
2020	271	X	25	0	75	7	1	379
2021	325	X	26	1	106	2	1	461
2022	244	X	21	0	58	4	2	329
2023	69	26	19	0	35	2	0	151

Pre-Needs Total						
Grave (count 2022 & before)	Tall Stone	Flat Stone	Niche	1/2 Grave	Total	
0	X	X	0	0	0	0
0	X	X	0	0	0	0
0	X	X	0	0	0	0
116	X	X	9	12	137	
55	X	X	10	6	71	
0	3	14	7	0	24	

Contract Pre-Need				
Tall Stone	Flat Stone	Niche	1/2 Grave	Total
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
5	7	1	0	13
4	12	2	0	18

**TULARE PUBLIC CEMETERY DISTRICT**  
**FISCAL YEAR Totals 2018-2023 Interments and Entombments**

KERN							
Year	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	101	12	0	59	2	0	174
2019	90	19	0	52	1	0	162
2020	105	25	0	52	1	0	183
2021-2022	115	22	1	49	0	2	189
2022-2023	60	29	0	37	1	0	140
2023-2024	0	0	0	0	0	0	0

Pre-Needs		PAID					
Grave	Tall Stone	Flat Stone	Niche	1/2 Grave	Total	Grave	Tall Stone
0	X	X	0	0	0	0	0
0	X	X	0	0	0	0	0
0	X	X	0	0	0	0	0
5	X	X	9	7	21	0	0
1	0	2	13	0	16	0	0

Contract Pre-Need				
Tall Stone	Flat Stone	Niche	1/2 Grave	Total
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
1	2	3	0	6

NORTH							
Year	Body Burials	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	117	0	0	5	2	0	124
2019	114	0	0	19	2	0	135
2020	166	0	0	23	6	1	196
2021-2022	182	0	0	28	2	0	212
2022-2023	119	13	0	21	3	0	156
2023-2024	0	0	0	0	0	0	0

Pre-Needs		PAID					
Grave	Tall Stone	Flat Stone	Niche	1/2 Grave	Total	Grave	Tall Stone
0	X	X	0	0	0	0	0
0	X	X	0	0	0	0	0
0	X	X	0	0	0	0	0
111	X	X	0	5	116	0	0
13	3	12	0	4	32	0	0

Contract Pre-Need				
Tall Stone	Flat Stone	Niche	1/2 Grave	Total
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
8	17	0	0	25

TOTAL BOTH								
Year	Casket Burials	2nd Opening Casket (count started 2023)	Niches	Cremation in Casket	Cremation Burials	Baby Burials	Disinterments	TOTAL
2018	218	X	12	0	64	4	0	298
2019	204	X	19	0	71	3	0	297
2020	271	X	25	0	75	7	1	379
2021-2022	297	X	22	1	77	2	2	401
2022-2023	179	26	29	0	58	4	0	296
2023-2024	0	0	0	0	0	0	0	0

Pre-Needs Total		PAID					
Grave (count 2022 & before)	Tall Stone	Flat Stone	Niche	1/2 Grave	Total	Grave	Tall Stone
0	X	X	0	0	0	0	0
0	X	X	0	0	0	0	0
0	X	X	0	0	0	0	0
116	X	X	9	12	137	0	0
14	3	14	13	4	48	0	0

Contract Pre-Need				
Tall Stone	Flat Stone	Niche	1/2 Grave	Total
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
9	19	3	0	31

28

**TULARE PUBLIC CEMETERY DISTRICT**  
**AUDIT COMMITTEE MEETING MINUTES**  
**May 18, 2023**

Call to order:

The Tulare Public Cemetery Audit Committee meeting if May 18, 2023 was called to order at 1:05 P.M. at 900 E. Kern Ave., Tulare, California by committee member Xavier Avila. Committee members Avila, Jim Pennington and Linda Maloy present. District Manager Clara Bernardo was in attendance.

RECOGNITION IF VISITORS: there was one visitor present.

OPEN SESSION:

No public comments.

5.1 Motion by Pennington to approve minutes. 2<sup>nd</sup> by Avila. Approved 3-0.

5.2 Short discussion on February Financials redone one hour prior to meeting. Change recommended by Accountant Andy Hinojosa. Motion by Maloy to accept February Financials. 2<sup>nd</sup> by Pennington. Approved 3-0. March Financials discussion. Motion by Pennimngton to approve. 2<sup>nd</sup> by Avila. Approved 3-0.

5.3 Review of 2021-2022 Annual Audit. Final year by Rob Dennis Accountancy. It was questioned by both Pennington and Maloy as to why there were no recommendations on the last two pages as has been done in in the past. TPCD not even dinged for using Quickbooks, as has been Dennis' standard practice. Maloy pointed out that the were small recommendations throughout the Audit. Quoted one particular one of the recommendation of not using County for our bank as not totally protected by FDIC. This is not as straightforward an audit as we have received from him in the past, plus not received until end of April instead of January. Motion by Maloy to reccomend to the board to them to approve the audit. 2<sup>nd</sup> by Pennington. Approved 3-0 with recommendations to the Board with suggestion to revisit whether to pull monies from County and go to our own bank.

5.4 Reviewed changes made to 2022-2023 budget by District Manager regarding Grant Revenue of \$80,000 and various other small adjustments discovered with

monies credited to wrong account numbers. Motion to approve by Avila. Second by Pennington. Approved 3-0.

5.4 Discussion regarding upcoming FY Budget started by District Manager. She stated she had already started working on it. Maloy reminded her how many changes were required because Audit Committee started too early last year and we have only seen Financials through March 31, 2023. Avila stated he was sure the District Manager was capable after two years if doing the upcoming budget.

6.0 Maloy asked if District Manager was aware that there is a Quickbooks report that prints out all journal entries. It would be helpful to audit to look at those monthly. Also at what point did we stop seeing the actual bank statement instead of the Quickbooks generated reconciliation?

7.0 No District Managers report.

8.0 Meeting adjourned by Avila at 2:26 P.M.

Respectfully submitted,

---

April 2023

## Tulare Public Cemetery District Profit & Loss Budget Performance

	Apr 23	Budget	Jul '22 - Apr 23	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
3999 • Total Beginning Cash Available	0	29,200	0	292,000	350,000
4000 • County Taxes					
4001 • Current Secured	63,000	14,583	182,757	145,834	175,000
4006 • Current Unsecured	4,761	750	4,761	7,500	9,000
4008 • Prior Secured	366	253	366	2,534	3,040
4009 • Prior Unsecured	177	11	177	110	130
4030 • Suppl Current Secured	0	233	0	2,334	2,800
4033 • Suppl Prior Secured	0	33	0	334	400
4060 • Residual Distributions	0	541	9,008	5,418	6,500
4069 • PT Facilities	0	491	0	4,918	5,900
5000 • Aid-Other Governmental Agencies	0	2	0	26	30
5050 • Homeowners Property Tax Relief	0	100	0	1,000	1,200
<b>Total 4000 • County Taxes</b>	<b>68,304</b>	<b>16,997</b>	<b>197,069</b>	<b>170,008</b>	<b>204,000</b>
4801 • Interest Income - 772	0	583	4,001	5,830	7,000
5400 • Charges for Current Services					
5400.1 • Grave	27,434		232,493		
5400.3 • Open and Close	36,700		325,500		
5400.4 • Administration	11,400		103,200		
5400.5 • Vault Installation	6,468		56,369		
5400.6 • Out of District Fee	1,607		18,054		
5400.7 • Transfer Fees	0		1,800		
5400.8 • Payment Plan Contract Fees	777		1,988		
5400.9 • Disinterment	5,000		6,500		
5400 • Charges for Current Services - Other	0	75,000	0	750,000	900,000
<b>Total 5400 • Charges for Current Services</b>	<b>89,386</b>	<b>75,000</b>	<b>745,904</b>	<b>750,000</b>	<b>900,000</b>
5450 • Concrete Base Sales	4,400	6,666	48,600	66,668	80,000
5460 • Vault Sales	17,915		150,721		
5470 • Vase Sales	30		420		
5475 • Flower Sales	0		90		
5476 • Saturday Service Fee	0		11,200		
5485 • Add On Packages	0		1,290		
5805 • Misc. Revenue	100	2,083	3,100	20,834	25,000
5833 • Grant Revenue	0	6,700	80,000	67,000	80,000
5834 • Restitution	0	100	330	1,000	1,200
5835 • Other Revenue	0	208	0	2,084	2,500
<b>Total Income</b>	<b>180,135</b>	<b>137,537</b>	<b>1,242,725</b>	<b>1,375,424</b>	<b>1,649,700</b>
<b>Cost of Goods Sold</b>					
50000 • Cost of Goods Sold	0		0	0	0

M

# Tulare Public Cemetery District Profit & Loss Budget Performance

April 2023

	Apr 23	Budget	Jul '22 - Apr 23	YTD Budget	Annual Budget
5900 · Concrete Base for Headstones	4,400		23,200		
5901 · Vault Costs	6,766		35,846		
5905 · Vase Costs	15		153		
5906 · Flower Costs	0		33		
<b>Total COGS</b>	<b>11,181</b>		<b>59,231</b>	<b>0</b>	<b>0</b>
Gross Profit	168,953	137,537	1,183,494	1,375,424	1,649,700
<b>Expense</b>					
6000 · Payroll and Employee Benefits	55,008	44,200	433,419	442,000	530,000
6001 · Regular Payroll	1,709	1,250	11,557	12,500	15,000
6002 · Overtime	8,216	9,840	88,621	98,400	118,000
6004 · Health Insurance Benefits	5,438	300	22,615	3,000	4,000
6005 · Extra Help	525	250	1,575	2,500	3,000
6008 · Directors Fees	5,636	3,125	36,980	31,250	37,500
6011 · Retirement-SD Portion	4,330	3,400	33,961	34,000	41,000
6012 · Social Security and Medicare	2,558	2,900	29,780	29,400	35,200
6015 · Workers Compensation Ins	0	260	1,811	2,600	3,100
6016 · Unemployment Ins.	0		0	0	0
6020 · - Prior Year Payroll Taxes	0	40	0	420	500
6000 · Payroll and Employee Benefits - Other	83,419	65,565	660,319	656,070	787,300
Total 6000 · Payroll and Employee Benefits					
7003 · County Tax Admin Fees	45	500	2,699	5,000	6,000
70031 · Finance Charges / Fees	0				
7003 · County Tax Admin Fees - Other	45	500	2,699	5,000	6,000
Total 7003 · County Tax Admin Fees					
7004 · Clothing and Personal Supplies	146	420	2,737	4,200	5,000
70041 · Breakroom Supplies	435		1,724		
70042 · PPE - Personal Protective Equip	95		476		
70043 · First Aid Supplies	0		1,519		
7004 · Clothing and Personal Supplies - Other	676	420	6,457	4,200	5,000
Total 7004 · Clothing and Personal Supplies					
7005 · Telecommunications	137	540	1,141	5,400	6,500
70051 · Internet	414		3,257		
70052 · Phone Lines	0		508		
70053 · Tablet	219	540	1,773	5,400	6,500
7005 · Telecommunications - Other	770	540	6,679	5,400	6,500
Total 7005 · Telecommunications					
7006 · Vaults and Liners	0	7,500	13,365	75,000	90,000
7008 · Freight/Delivery Fees	0	80	699	800	1,000
7009 · Household Supplies	0	125	327	1,250	1,500

61



## Tulare Public Cemetery District Profit & Loss Budget Performance

April 2023

	Apr 23	Budget	Jul '22 - Apr 23	YTD Budget	Annual Budget
<b>7010 - Insurance</b>					
70101 - General Liability Insurance	3,000		30,000		
70102 - Property Insurance	400		4,000		
70103 - Auto Insurance	0		5		
70105 - Crime/Bond Insurance	0		195		
7010 - Insurance - Other	0	3,400	0	34,400	41,200
<b>Total 7010 - Insurance</b>	<b>3,400</b>	<b>3,400</b>	<b>34,200</b>	<b>34,400</b>	<b>41,200</b>
7011 - Concrete Base for Headstones					
7025 - Mileage Reimbursement Expense	125	6,700	31,525	67,000	80,000
7030 - Maintenance and Repairs	0	80	921	800	1,000
70200 - Repair & Main. - KERN Equipment	422		23,257	0	0
70201 - Equipment & Supplies for Servic	3,932		19,250		
70203 - Diesel KERN for Equipment	462		5,277		
70204 - Unleaded - KERN Fuel for Equip	154		930		
70205 - Unleaded - North Fuel Equip	52		1,383		
70206 - Repair & Main. -North Equipment	128		12,321		
70207 - Diesel NORTH for Equipment	0		907		
70209 - Sprinkler NORTH Repairs/Supply	51		3,614		
70210 - Tools -KERN Ground Maintenance	0		247		
70211 - Repair & Main.-KERN Location	0		502		
70212 - Fence Repairs and Maintenance	0		3,779		
70213 - Fence Repairs NORTH J and Maint	117		645		
70214 - Signs for Grounds/Curb/Office	0		1,398		
70215 - Tools - North Ground Maintenan	0		823		
70300 - Repair & Main. - Outside KERN	640		22,925	0	0
70301 - Safety Supplies & Compliance	0		1,591		
70302 - Cleaning Supplies	22		1,360		
70305 - Repair & Main. - Headstones/Con	3,062		8,797		
70307 - Repair & Maint.-Outside North	766		4,550		
70308 - Weed Control Spray for Grounds	0		2,942		
70309 - Sprinkler KERN Repairs/Supplies	1,023		7,195		
70310 - Grounds Tools for Maintenance	0		1,198		
70311 - Landscaping -flowers, trees, ba	0		3,797		
70320 - Clean-up/Removal Dirt & Concrete	347		347		
70400 - Repair & Main. - Building Kern	0		4,492	0	0
70401 - Pest Control	100		2,038		
70402 - Repair & Main. North Building	0		2,160		
7030 - Maintenance and Repairs - Other	858	13,750	1,592	137,500	165,000
<b>Total 7030 - Maintenance and Repairs</b>	<b>12,137</b>	<b>13,750</b>	<b>139,316</b>	<b>137,500</b>	<b>165,000</b>

11

# Tulare Public Cemetery District Profit & Loss Budget Performance

April 2023

	Apr 23	Budget	Jul '22 - Apr 23	YTD Budget	Annual Budget
<b>7036 · Office Supplies and Expense</b>					
61000 · Copier/Equipment Lease	0		2,882	0	0
62000 · Office Supplies	614		6,614	0	0
63000 · Computer Repairs and Expense	0		3,233	0	0
65000 · Software Programs/ Website	0		12,695		
66100 · Plotbox Software Project	1,350		4,050		
7036 · Office Supplies and Expense - Other	231	3,500	6,022	35,000	42,000
<b>Total 7036 · Office Supplies and Expense</b>	<b>2,195</b>	<b>3,500</b>	<b>35,492</b>	<b>35,000</b>	<b>42,000</b>
<b>7037 · Marketing</b>					
7039 · Miscellaneous	0	420	2,871	4,200	5,000
7040 · Bank Fees	0	125	2,172	1,250	1,500
7043 · Professional Fees	45		315		
63500 · County Admin Fees	2,667		2,667	0	0
68100 · Accounting	1,837		14,560	0	0
68200 · Auditing	11,700		11,700	0	0
68300 · Legal	987		11,528	0	0
7043 · Professional Fees - Other	0	3,300	2,741	33,000	40,000
<b>Total 7043 · Professional Fees</b>	<b>17,191</b>	<b>3,300</b>	<b>43,196</b>	<b>33,000</b>	<b>40,000</b>
<b>7045 · Security</b>					
70451 · Alarm Service	0		2,257		
7406 · SECURITY NORTH	0		1,705		
7045 · Security - Other	2,285	1,800	11,938	18,000	22,000
<b>Total 7045 · Security</b>	<b>2,285</b>	<b>1,800</b>	<b>15,900</b>	<b>18,000</b>	<b>22,000</b>
<b>7059 · Publications and Legal Notices</b>					
70591 · Membership Dues	0		4,696		
7059 · Publications and Legal Notices - Other	0	160	1,200	1,600	2,000
<b>Total 7059 · Publications and Legal Notices</b>	<b>0</b>	<b>160</b>	<b>5,896</b>	<b>1,600</b>	<b>2,000</b>
<b>7073 · Training / Education</b>					
7074 · Transportation and Travel	275	420	5,590	4,200	5,000
70741 · Lodging	0		2,625		
70742 · Meal/Food Reimbursement	0		80		
7074 · Transportation and Travel - Other	0	160	1,733	1,600	2,000
<b>Total 7074 · Transportation and Travel</b>	<b>0</b>	<b>160</b>	<b>4,438</b>	<b>1,600</b>	<b>2,000</b>

81

Tulare Public Cemetery District  
Profit & Loss Budget Performance  
April 2023

	Apr 23	Budget	Jul '22 - Apr 23	YTD Budget	Annual Budget
7081 - Utilities					
77100 - SCE KERN ELECTRIC	0		4,712	0	0
77101 - SCE ELECTRIC NORTH	0		10,533	0	0
77200 - SO Cal Gas	129		2,416	0	0
77300 - Water, Sewer	574		23,230	0	0
779001 - Waste Disposal North	1,138		7,643	0	0
79000 - Waste Disposal Kern	408		10,193	0	0
7081 - Utilities - Other	0	5,900	0	59,000	71,000
Total 7081 - Utilities	2,249	5,900	58,727	59,000	71,000
7090 - Vehicle Expense	0	0	0	100	100
7425 - Taxes	0	250	1,429	2,500	3,000
8000 - Land	0	0	0	0	0
8001 - Graves Repurchase	2,000	2,500	17,700	25,000	30,000
8002 - Niches	0	2,100	22,995	20,800	25,000
8100 - Building and Improvements	0	4,200	932	42,000	50,000
8300 - Equipment	959		108,171		
8301 - Grounds Maintenance Equipment	0	10,800	0	108,000	130,000
8300 - Equipment - Other	959	10,800	108,171	108,000	130,000
Total 8300 - Equipment	959	10,800	108,171	108,000	130,000
Total Expense	127,771	134,295	1,222,374	1,343,670	1,613,100
Net Ordinary Income	41,183	3,242	-38,880	31,754	36,600
Other Income/Expense					
Other Income					
9100 - Endowment - 773					
9101 - Endowment Revenue - Current Serv	11,316	6,250	93,389	62,500	75,000
9102 - Interest Income - Endowment 773	0	2,500	24,308	25,000	30,000
9100 - Endowment - 773 - Other	0		0	0	0
Total 9100 - Endowment - 773	11,316	8,750	117,697	87,500	105,000
9200 - Fund for Future Expansion - 807					
9201 - Rent and Concessions - 807	0	1,083	13,000	10,830	13,000
9203 - Interest Income - 807	0	167	2,681	1,670	2,000
9204 - Future Expansion Current Servic	0	4,000	16,632	40,000	48,000
Total 9200 - Fund for Future Expansion - 807	0	5,250	32,313	52,500	63,000
9300 - Unreserved Funds - 817					
9301 - Interest Income - 817	0	292	3,810	2,920	3,500
Total 9300 - Unreserved Funds - 817	0	292	3,810	2,920	3,500

5

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

April 2023

	Apr 23	Budget	Jul '22 - Apr 23	YTD Budget	Annual Budget
9400 - Pre Need - 886					
9401 - Interest Income - 886	0		154		
<b>Total 9400 - Pre Need - 886</b>	<b>0</b>		<b>154</b>		
<b>Total Other Income</b>	<b>11,316</b>	<b>14,292</b>	<b>153,974</b>	<b>142,920</b>	<b>171,500</b>
<b>Other Expense</b>					
7432 - Appropriation for Contingencies	0	17,350	0	173,500	208,100
<b>Total Other Expense</b>	<b>0</b>	<b>17,350</b>	<b>0</b>	<b>173,500</b>	<b>208,100</b>
<b>Net Other Income</b>	<b>11,316</b>	<b>-3,058</b>	<b>153,974</b>	<b>-30,580</b>	<b>-36,600</b>
<b>Net Income</b>	<b>52,499</b>	<b>184</b>	<b>115,093</b>	<b>1,174</b>	<b>0</b>

02

Tulare Public Cemetery District  
Balance Sheet  
As of April 30, 2023

	<u>Apr 30, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
00 · Clearing Acct.	65,081.22
10100 · Petty Cash	500.00
10150 · Bank of The Sierra - CHK ACCT	16,180.80
10500 · Cash in Treasury (772)	262,347.42
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	<u>1,492,295.28</u>
Total 10600 · Endowment - Reserved (773)	1,808,313.20
10700 · Cash in Expansion Account (807)	159,449.13
10900 · Endowment - Unreserved (817)	259,766.95
10950 · Pre-Need Payment Plan (886)	43,861.05
10970 · CD - Bank of Sierra 1584	<u>100,000.00</u>
Total Checking/Savings	2,715,499.77
<b>Accounts Receivable</b>	
11001 · Accounts Receivable - PVQ (772)	35,790.96
11010 · Receivable - Pre-Need Pmt Plan	<u>47,649.39</u>
Total Accounts Receivable	83,440.35
<b>Other Current Assets</b>	
11300 · Prepaid Expense	
11320 · Prepaid Workers Compensation	5,116.00
11330 · Prepaid Liability Insurance	5,996.00
11340 · Prepaid Property Insurance	<u>803.00</u>
Total 11300 · Prepaid Expense	11,915.00
12001 · Undeposited Funds	6,676.32
12101 · Inventory Asset	16,602.97
12110 · Unknown Payroll Tax Payment	<u>1,584.92</u>
Total Other Current Assets	<u>36,779.21</u>
Total Current Assets	<u>2,835,719.33</u>
<b>TOTAL ASSETS</b>	<u><u>2,835,719.33</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
20000 · Accounts Payable	<u>33,486.86</u>
Total Accounts Payable	33,486.86

21

Tulare Public Cemetery District

Balance Sheet

As of April 30, 2023

---

	<u>Apr 30, 23</u>
Other Current Liabilities	
24000 · Payroll Liabilities	20,834.74
25500 · Sales Tax Payable	<u>1,205.60</u>
Total Other Current Liabilities	<u>22,040.34</u>
Total Current Liabilities	<u>55,527.20</u>
Total Liabilities	55,527.20
Equity	
30000 · Fund Balance	2,665,098.82
Net Income	<u>115,093.31</u>
Total Equity	<u>2,780,192.13</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>2,835,719.33</u></u></b>

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						78,737.67
Cleared Transactions						
Checks and Payments - 57 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
Bill Pmt -Check	04/03/2023	EFT	CALPERS	√	-2,694.02	-37,567.96
Bill Pmt -Check	04/03/2023	EFT	CALPERS	√	-2,617.59	-40,185.55
Bill Pmt -Check	04/05/2023	EFT	SoCalGas	√	-356.87	-40,542.42
Check	04/06/2023	EFT	Paychex of New York LLC	√	-14,814.95	-55,357.37
Bill Pmt -Check	04/06/2023	3842	Public Cemetery Alliance	√	-275.00	-55,632.37
Check	04/06/2023	EFT	Paychex of New York LLC	√	-258.45	-55,890.82
Check	04/07/2023	EFT	Paychex of New York LLC	√	-3,862.58	-59,753.40
Check	04/07/2023	EFT	Paychex of New York LLC	√	-248.50	-60,001.90
Bill Pmt -Check	04/12/2023	3848	LABORMAX STAFFING	√	-2,595.99	-62,597.89
Bill Pmt -Check	04/12/2023	3845	Christy Vault Co, Inc.	√	-2,473.00	-65,070.89
Bill Pmt -Check	04/12/2023	3846	Element Security Solutions, Inc.	√	-1,705.00	-66,775.89
Bill Pmt -Check	04/12/2023	3854	TULARE COUNTY ROLL-OFF	√	-1,320.60	-68,096.49
Bill Pmt -Check	04/12/2023	3843	CAL Turf Equipment & Supply Inc.	√	-982.17	-69,078.66
Bill Pmt -Check	04/12/2023	3851	RIGO'S SIGNS	√	-419.30	-69,497.96
Bill Pmt -Check	04/12/2023	3853	TF Tire & Service / Tulare Firestone Inc.	√	-401.84	-69,899.80
Bill Pmt -Check	04/12/2023	3855	Waste Management/USA Waste	√	-318.28	-70,218.08
Bill Pmt -Check	04/12/2023	3849	Leaf	√	-210.36	-70,428.44
Bill Pmt -Check	04/12/2023	3844	California Industrial Rubber	√	-115.92	-70,544.36
Bill Pmt -Check	04/12/2023	3852	Roche Oil, Inc.	√	-102.30	-70,646.66
Bill Pmt -Check	04/12/2023	EFT	AT &T Internet	√	-70.00	-70,716.66
Bill Pmt -Check	04/12/2023	3847	Ewing Irrigation Products Inc.	√	-59.69	-70,776.35
Check	04/18/2023	3857	West Coast Sand & Gravel Inc.	√	-862.21	-71,638.56
Check	04/20/2023	EFT	Paychex of New York LLC	√	-14,808.15	-86,446.71
Bill Pmt -Check	04/20/2023	EFT	Southern California Edison	√	-3,187.98	-89,634.69
Check	04/20/2023	EFT	Paychex of New York LLC	√	-1,584.92	-91,219.61
Bill Pmt -Check	04/20/2023	EFT	City of Tulare	√	-971.68	-92,191.29
Check	04/20/2023	EFT	Paychex of New York LLC	√	-258.45	-92,449.74
Check	04/21/2023	EFT	Paychex of New York LLC	√	-3,906.75	-96,356.49
Check	04/21/2023	EFT	Paychex of New York LLC	√	-233.50	-96,589.99
Bill Pmt -Check	04/24/2023	EFT	California Department of Tax and Fee Adn	√	-4,304.00	-100,893.99
Bill Pmt -Check	04/26/2023	EFT	AT&T #55968788463356	√	-255.38	-101,149.37
Bill Pmt -Check	04/26/2023	EFT	AT &T Internet	√	-225.62	-101,374.99
Bill Pmt -Check	04/27/2023	EFT	CALPERS	√	-2,657.15	-104,032.14
Bill Pmt -Check	04/27/2023	EFT	CALPERS	√	-2,565.60	-106,597.74

23

10150 - Bank of The Sierra - CHK ACCT, Period Ending 04/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Check	04/27/2023	EFT	AT & T Mobility	√	-166.76	-106,764.50
Bill Pmt -Check	04/28/2023	EFT	Positive Pay - Bank of Sierra	√	-45.00	-106,809.50
<b>Total Checks and Payments</b>					<b>-106,809.50</b>	<b>-106,809.50</b>
<b>Deposits and Credits - 9 items</b>						
Deposit	04/06/2023			√	8,642.75	8,642.75
Deposit	04/06/2023			√	18,000.00	26,642.75
Deposit	04/13/2023			√	2,065.69	28,708.44
Deposit	04/13/2023			√	4,091.24	32,799.68
Deposit	04/13/2023			√	7,877.21	40,676.89
Deposit	04/13/2023			√	10,282.31	50,959.20
Deposit	04/20/2023			√	1,962.59	52,921.79
Deposit	04/20/2023			√	4,827.11	57,748.90
Deposit	04/20/2023			√	18,000.00	75,748.90
<b>Total Deposits and Credits</b>					<b>75,748.90</b>	<b>75,748.90</b>
<b>Total Cleared Transactions</b>					<b>-31,060.60</b>	<b>-31,060.60</b>
<b>Cleared Balance</b>					<b>-31,060.60</b>	<b>47,677.07</b>
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 31 items</b>						
Bill Pmt -Check	04/12/2023	3850	PLOTBOX		-2,700.00	-2,700.00
Bill Pmt -Check	04/14/2023	3856	Boot Barn, Inc.		-426.64	-3,126.64
Bill Pmt -Check	04/26/2023	3858	LABORMAX STAFFING		-2,623.32	-5,749.96
Bill Pmt -Check	04/28/2023	3878	Health Benefits Unit		-8,296.74	-14,046.70
Bill Pmt -Check	04/28/2023	3885	Reed Shaffer		-3,932.41	-17,979.11
Bill Pmt -Check	04/28/2023	3859	Barnes Memorials		-2,325.00	-20,304.11
Bill Pmt -Check	04/28/2023	3876	Element Security Solutions, Inc.		-2,285.00	-22,589.11
Bill Pmt -Check	04/28/2023	3883	Melvin Mendes		-2,000.00	-24,589.11
Bill Pmt -Check	04/28/2023	3862	Ewing Irrigation Products Inc.		-1,064.75	-25,653.86
Bill Pmt -Check	04/28/2023	3874	Christy Vault Co, Inc.		-859.00	-26,512.86
Bill Pmt -Check	04/28/2023	3861	Christy Vault Co, Inc.		-859.00	-27,371.86
Bill Pmt -Check	04/28/2023	3887	Sanchez Brothers		-640.00	-28,011.86
Bill Pmt -Check	04/28/2023	3865	Roche Oil, Inc.		-461.58	-28,473.44
Bill Pmt -Check	04/28/2023	3869	Action Equipment Rentals, Inc.		-432.17	-28,905.61
Bill Pmt -Check	04/28/2023	3888	Tulare Glass Co. Inc.		-335.73	-29,241.34
Bill Pmt -Check	04/28/2023	3863	Lowe's		-279.78	-29,521.12
Bill Pmt -Check	04/28/2023	3886	Roche Oil, Inc.		-237.06	-29,758.18
Bill Pmt -Check	04/28/2023	3880	Johnson Controls Fire Protection LP		-231.60	-29,989.78
Bill Pmt -Check	04/28/2023	3881	Leaf		-231.40	-30,221.18
Bill Pmt -Check	04/28/2023	3879	Home Depot Cedit Services		-174.68	-30,395.86
Bill Pmt -Check	04/28/2023	3871	Battery Pro		-171.50	-30,567.36
Bill Pmt -Check	04/28/2023	3884	Office Depot		-145.56	-30,712.92
Bill Pmt -Check	04/28/2023	3873	California Industrial Rubber		-143.94	-30,856.86
Bill Pmt -Check	04/28/2023	3872	CAL Turf Equipment & Supply Inc.		-130.96	-30,987.82
Bill Pmt -Check	04/28/2023	3882	Lowe's		-105.50	-31,093.32
Bill Pmt -Check	04/28/2023	3870	AT & T Mobility		-104.40	-31,197.72
Bill Pmt -Check	04/28/2023	3864	Res Com Pest Control		-100.00	-31,297.72
Bill Pmt -Check	04/28/2023	3875	Cintas First Aid Safety		-95.24	-31,392.96
Bill Pmt -Check	04/28/2023	3877	Ewing Irrigation Products Inc.		-58.26	-31,451.22
Bill Pmt -Check	04/28/2023	3860	California Office Liquidators		-39.46	-31,490.68
Bill Pmt -Check	04/28/2023	3867	Office Depot		-5.59	-31,496.27
<b>Total Checks and Payments</b>					<b>-31,496.27</b>	<b>-31,496.27</b>
<b>Total Uncleared Transactions</b>					<b>-31,496.27</b>	<b>-31,496.27</b>
<b>Register Balance as of 04/30/2023</b>					<b>-62,556.87</b>	<b>16,180.80</b>



10500 - Cash in Treasury (772), Period Ending 04/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						254,881.41
<b>Cleared Transactions</b>						
<b>Checks and Payments - 10 items</b>						
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
Invoice	04/06/2023	14853 pvq	TULARE COUNTY PVQ	√	-10,282.31	-36,925.06
Invoice	04/06/2023	14852 pvq	TULARE COUNTY PVQ	√	-7,877.21	-44,802.27
Invoice	04/06/2023	14854 pvq	TULARE COUNTY PVQ	√	-4,091.24	-48,893.51
Invoice	04/06/2023	14855 pvq	TULARE COUNTY PVQ	√	-2,065.69	-50,959.20
Invoice	04/13/2023	14856 pvq	TULARE COUNTY PVQ	√	-18,000.00	-68,959.20
Invoice	04/13/2023	14857 pvq	TULARE COUNTY PVQ	√	-4,827.11	-73,786.31
Check	04/13/2023	EFT	Tulare County Auditor-Controller	√	-2,667.00	-76,453.31
Invoice	04/13/2023	14858 pvq	TULARE COUNTY PVQ	√	-1,962.59	-78,415.90
Total Checks and Payments					-78,415.90	-78,415.90
<b>Deposits and Credits - 7 items</b>						
Transfer	04/03/2023			√	25,768.33	25,768.33
Deposit	04/12/2023		Tax Apportionment	√	177.12	25,945.45
Deposit	04/12/2023	EFT	Tax Apportionment	√	251.96	26,197.41
Deposit	04/12/2023		Tax Apportionment	√	366.20	26,563.61
Deposit	04/12/2023		Tax Apportionment	√	4,760.89	31,324.50
Deposit	04/12/2023		Tax Apportionment	√	62,747.70	94,072.20
Transfer	04/18/2023			√	27,600.67	121,672.87
Total Deposits and Credits					121,672.87	121,672.87
Total Cleared Transactions					43,256.97	43,256.97
Cleared Balance					43,256.97	298,138.38
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 4 items</b>						
Invoice	04/27/2023	14859 pvq	TULARE COUNTY PVQ		-20,850.67	-20,850.67
Invoice	04/27/2023	14860 pvq	TULARE COUNTY PVQ		-7,683.15	-28,533.82
Invoice	04/27/2023	14861 pvq	TULARE COUNTY PVQ		-4,599.99	-33,133.81
Invoice	04/27/2023	14859 pvq	TULARE COUNTY PVQ		-2,657.15	-35,790.96
Total Checks and Payments					-35,790.96	-35,790.96
Total Uncleared Transactions					-35,790.96	-35,790.96
Register Balance as of 04/30/2023					7,466.01	262,347.42

25

**Reconciliation Detail**

10600 · Endowment - Reserved (773), Period Ending 04/30/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							1,803,873.20
Cleared Transactions							
Deposits and Credits - 2 items							
Transfer		04/03/2023			√	2,303.00	2,303.00
Transfer		04/18/2023			√	2,137.00	4,440.00
Total Deposits and Credits						<u>4,440.00</u>	<u>4,440.00</u>
Total Cleared Transactions						<u>4,440.00</u>	<u>4,440.00</u>
Cleared Balance						<u>4,440.00</u>	<u>1,808,313.20</u>
Register Balance as of 04/30/2023						<u>4,440.00</u>	<u>1,808,313.20</u>
Ending Balance						<u>4,440.00</u>	<u>1,808,313.20</u>

26

### Reconciliation Detail

10700 - Cash in Expansion Account (807), Period Ending 04/30/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							156,599.13
Cleared Transactions							
Deposits and Credits - 2 items							
Transfer		04/03/2023			√	1,500.00	1,500.00
Transfer		04/18/2023			√	1,350.00	2,850.00
Total Deposits and Credits						<u>2,850.00</u>	<u>2,850.00</u>
Total Cleared Transactions						<u>2,850.00</u>	<u>2,850.00</u>
Cleared Balance						<u>2,850.00</u>	<u>159,449.13</u>
Register Balance as of 04/30/2023						<u>2,850.00</u>	<u>159,449.13</u>
Ending Balance						<u>2,850.00</u>	<u>159,449.13</u>

# Reconciliation Detail

10900 - Endowment - Unreserved (817), Period Ending 04/30/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							259,766.95
Cleared Balance							259,766.95
Register Balance as of 04/30/2023							259,766.95
Ending Balance							259,766.95

28

**Reconciliation Detail**

10950 - Pre-Need Payment Plan (886), Period Ending 04/30/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							41,320.20
Cleared Transactions							
Deposits and Credits - 2 items							
Transfer		04/03/2023			√	100.00	100.00
Transfer		04/18/2023			√	2,440.85	2,540.85
Total Deposits and Credits						<u>2,540.85</u>	<u>2,540.85</u>
Total Cleared Transactions						<u>2,540.85</u>	<u>2,540.85</u>
Cleared Balance						<u>2,540.85</u>	<u>43,861.05</u>
Register Balance as of 04/30/2023						<u>2,540.85</u>	<u>43,861.05</u>
Ending Balance						<u>2,540.85</u>	<u>43,861.05</u>

29

## Tulare Public Cemetery District Profit & Loss Budget Performance

May 2023

	May 23	Budget	Jul '22 - May 23	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
3999 · Total Beginning Cash Available	0	29,200	0	321,200	350,000
4000 · County Taxes					
4001 · Current Secured	9,737	14,583	192,493	160,417	175,000
4006 · Current Unsecured	0	750	4,761	8,250	9,000
4008 · Prior Secured	0	253	366	2,787	3,040
4009 · Prior Unsecured	0	10	177	120	130
4030 · Suppl Current Secured	0	233	0	2,567	2,800
4033 · Suppl Prior Secured	0	33	0	367	400
4052 · Other Taxes	9,197		9,197		
4050 · Residual Distributions	0	541	9,008	5,959	6,500
4069 · PT Facilities	0	491	0	5,409	5,900
5000 · Aid-Other Governmental Agencies	0	2	0	28	30
5050 · Homeowners Property Tax Relief	0	100	0	1,100	1,200
<b>Total 4000 · County Taxes</b>	<b>18,934</b>	<b>16,996</b>	<b>216,002</b>	<b>187,004</b>	<b>204,000</b>
4801 · Interest Income - 772	0	583	4,001	6,413	7,000
5400 · Charges for Current Services					
5400.1 · Grave	21,609		254,102		
5400.3 · Open and Close	29,900		355,400		
5400.4 · Administration	10,800		114,000		
5400.5 · Vault Installation	4,627		60,996		
5400.6 · Out of District Fee	1,306		19,360		
5400.7 · Transfer Fees	0		1,800		
5400.8 · Payment Plan Contract Fees	131		2,119		
5400.9 · Disinterment	0		6,500		
5400 · Charges for Current Services - Other	0	75,000	0	825,000	900,000
<b>Total 5400 · Charges for Current Services</b>	<b>68,373</b>	<b>75,000</b>	<b>814,277</b>	<b>825,000</b>	<b>900,000</b>
5450 · Concrete Base Sales	4,800	6,666	53,400	73,334	80,000
5460 · Vault Sales	15,983		166,704		
5470 · Vase Sales	0		420		
5475 · Flower Sales	0		90		
5476 · Saturday Service Fee	1,600		12,800		
5485 · Add On Packages	55		1,345		
5805 · Misc. Revenue	5,080	2,083	8,180	22,917	25,000
5833 · Grant Revenue	0	6,700	80,000	73,700	80,000
5834 · Restitution	0	100	330	1,100	1,200
5835 · Other Revenue	0	208	0	2,292	2,500
<b>Total Income</b>	<b>114,825</b>	<b>137,536</b>	<b>1,357,550</b>	<b>1,512,960</b>	<b>1,649,700</b>
<b>Cost of Goods Sold</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
50000 · Cost of Goods Sold	0	0	0	0	0

30

# Tulare Public Cemetery District Profit & Loss Budget Performance

May 2023

	May 23	Budget	Jul '22 - May 23	YTD Budget	Annual Budget
5900 · Concrete Base for Headstones	4,800		28,000		
5901 · Vault Costs	7,099		42,945		
5905 · Vase Costs	0		153		
5906 · Flower Costs	0		33		
<b>Total COGS</b>	<b>11,899</b>		<b>71,131</b>	<b>0</b>	<b>0</b>
<b>Gross Profit</b>	<b>102,926</b>	<b>137,536</b>	<b>1,286,419</b>	<b>1,512,960</b>	<b>1,649,700</b>
<b>Expense</b>					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	35,711	44,200	469,130	466,200	530,000
6002 · Overtime	2,132	1,250	13,689	13,750	15,000
6004 · Health Insurance Benefits	8,175	9,840	96,796	108,240	118,000
6005 · Extra Help	9,976	300	32,591	3,300	4,000
6008 · Directors Fees	250	250	1,825	2,750	3,000
6011 · Retirement-SD Portion	2,089	3,125	39,070	34,375	37,500
6012 · Social Security and Medicare	2,889	3,400	36,850	37,400	41,000
6015 · Workers Compensation Ins	2,558	2,900	32,338	32,300	35,200
6016 · Unemployment Ins.	0	260	1,811	2,860	3,100
6020 · - Prior Year Payroll Taxes	0		0	0	0
6000 · Payroll and Employee Benefits - Other	0	40	0	460	500
<b>Total 6000 · Payroll and Employee Benefits</b>	<b>63,781</b>	<b>65,565</b>	<b>724,100</b>	<b>721,635</b>	<b>787,300</b>
7003 · County Tax Admin Fees					
70031 · Finance Charges / Fees	7		52		
7003 · County Tax Admin Fees - Other	0	500	2,699	5,500	6,000
<b>Total 7003 · County Tax Admin Fees</b>	<b>7</b>	<b>500</b>	<b>2,751</b>	<b>5,500</b>	<b>6,000</b>
7004 · Clothing and Personal Supplies					
70041 · Breakroom Supplies	366		3,103		
70042 · PPE - Personal Protective Equip	498		2,222		
70043 · First Aid Supplies	76		552		
7004 · Clothing and Personal Supplies - Other	0	420	1,519	4,620	5,000
<b>Total 7004 · Clothing and Personal Supplies</b>	<b>940</b>	<b>420</b>	<b>7,397</b>	<b>4,620</b>	<b>5,000</b>
7005 · Telecommunications					
70051 · Internet	134		1,276		
70052 · Phone Lines	418		3,675		
70053 · Tablet	49		557		
7005 · Telecommunications - Other	167	540	1,939	5,940	6,500
<b>Total 7005 · Telecommunications</b>	<b>768</b>	<b>540</b>	<b>7,446</b>	<b>5,940</b>	<b>6,500</b>
7006 · Vaults and Liners	0	7,500	13,365	82,500	90,000
7008 · Freight/Delivery Fees	0	80	699	880	1,000
7009 · Household Supplies	0	125	327	1,375	1,500

31

# Tulare Public Cemetery District Profit & Loss Budget Performance

May 2023

	May 23	Budget	Jul '22 - May 23	YTD Budget	Annual Budget
<b>7010 - Insurance</b>					
70101 - General Liability Insurance	3,000		33,000		
70102 - Property Insurance	400		4,400		
70103 - Auto Insurance	0		5		
70105 - Crime/Bond Insurance	0		195		
7010 - Insurance - Other	0	3,400	0	37,800	41,200
<b>Total 7010 - Insurance</b>	<b>3,400</b>	<b>3,400</b>	<b>37,600</b>	<b>37,800</b>	<b>41,200</b>
7011 - Concrete Base for Headstones		0			80,000
7025 - Mileage Reimbursement Expense		80	31,525	73,700	1,000
<b>7030 - Maintenance and Repairs</b>					
70200 - Repair & Main. - KERN Equipment	1,071		24,328	0	0
70201 - Repair & Main. - KERN Equipment	2,753		22,003		
70203 - Diesel KERN for Equipment	473		5,750		
70204 - Unleaded - KERN Fuel for Equip	218		1,149		
70205 - Unleaded - North Fuel Equip	97		1,480		
70206 - Repair & Main. -North Equipment	158		12,479		
70207 - Diesel NORTH for Equipment	668		1,575		
70209 - Sprinkler NORTH Repairs/Supply	498		4,112		
70210 - Tools -KERN Ground Maintenance	157		404		
70211 - Repair & Main.-KERN Location	0		502		
70212 - Fence Repairs and Maintenance	0		3,779		
70213 - Fence Repairs NORTH J and Maint	0		645		
70214 - Signs for Grounds/Curb/Office	0		1,398		
70215 - Tools - North Ground Maintenance	0		823		
70300 - Repair & Main. - Outside KERN	24		22,948	0	0
70301 - Safety Supplies & Compliance	268		1,859		
70302 - Cleaning Supplies	613		1,973		
70305 - Repair & Main. - Headstones/Con	0		8,797		
70307 - Repair & Maint.-Outside North	5,216		9,766		
70308 - Weed Control Spray for Grounds	2,965		5,907		
70309 - Sprinkler KERN Repairs/Supplies	83		7,278		
70310 - Grounds Tools for Maintenance	0		1,198		
70311 - Landscaping -flowers, trees, ba	2,716		6,514		
70320 - Clean-up/Removal Dirt & Concret	3,471		3,819		
70400 - Repair & Main. - Building Kern	1,725		6,217	0	0
70401 - Pest Control	50		2,088		
70402 - Repair & Main. North Building	281		2,441		
7030 - Maintenance and Repairs - Other	606	13,750	2,198	151,250	165,000
<b>Total 7030 - Maintenance and Repairs</b>	<b>24,110</b>	<b>13,750</b>	<b>163,426</b>	<b>151,250</b>	<b>165,000</b>

32



## Tulare Public Cemetery District Profit & Loss Budget Performance

May 2023

	May 23	Budget	Jul '22 - May 23	YTD Budget	Annual Budget
<b>7036 • Office Supplies and Expense</b>					
61000 • Copier/Equipment Lease	210		3,092		
62000 • Office Supplies	1,621		8,232		0
63000 • Computer Repairs and Expense	0		3,233		0
65000 • Software Programs/ Website	1,433		14,128		
66100 • Plotbox Software Project	0		4,050		
7036 • Office Supplies and Expense - Other	1,725	3,500	7,746	38,500	42,000
<b>Total 7036 • Office Supplies and Expense</b>	<b>4,989</b>	<b>3,500</b>	<b>40,481</b>	<b>38,500</b>	<b>42,000</b>
<b>7037 • Marketing</b>					
7039 • Miscellaneous	0	420	2,871	4,620	5,000
7040 • Bank Fees	0	125	2,172	1,375	1,500
7043 • Professional Fees	90		405		
63500 • County Admin Fees	0		2,667	0	0
68100 • Accounting	2,323		16,882	0	0
68200 • Auditing	0		11,700	0	0
68300 • Legal	1,263		12,792	0	0
7043 • Professional Fees - Other	392	3,300	3,133	36,300	40,000
<b>Total 7043 • Professional Fees</b>	<b>3,978</b>	<b>3,300</b>	<b>47,174</b>	<b>36,300</b>	<b>40,000</b>
<b>7045 • Security</b>					
70451 • Alarm Service	0		2,257		
7406 • SECURITY NORTH	0		1,705		
7045 • Security - Other	2,200	1,800	14,137	19,800	22,000
<b>Total 7045 • Security</b>	<b>2,200</b>	<b>1,800</b>	<b>18,099</b>	<b>19,800</b>	<b>22,000</b>
<b>7059 • Publications and Legal Notices</b>					
70591 • Membership Dues	0	160	4,696	1,760	2,000
7059 • Publications and Legal Notices - Other	0		1,200		
<b>Total 7059 • Publications and Legal Notices</b>	<b>0</b>	<b>160</b>	<b>5,896</b>	<b>1,760</b>	<b>2,000</b>
<b>7073 • Training / Education</b>					
7074 • Transportation and Travel	0	420	5,590	4,620	5,000
70741 • Lodging	0		2,625		
70742 • Meal/Food Reimbursement	0		80		
7074 • Transportation and Travel - Other	0	160	1,733	1,760	2,000
<b>Total 7074 • Transportation and Travel</b>	<b>0</b>	<b>160</b>	<b>4,438</b>	<b>1,760</b>	<b>2,000</b>

33

# Tulare Public Cemetery District Profit & Loss Budget Performance

May 2023

	May 23	Budget	Jul '22 - May 23	YTD Budget	Annual Budget
<b>7081 - Utilities</b>					
77100 - SCE KERN ELECTRIC	2,100		6,813	0	0
77101 - SCE ELECTRIC NORTH	900		11,433	0	0
77200 - SO Cal Gas	30		2,447	0	0
77300 - Water, Sewer	1,308		24,538	0	0
779001 - Waste Disposal North	1,138		8,781	0	0
79000 - Waste Disposal Kern	408		10,601	0	0
7081 - Utilities - Other	0	5,900	0	64,900	71,000
<b>Total 7081 - Utilities</b>	<b>5,886</b>	<b>5,900</b>	<b>64,614</b>	<b>64,900</b>	<b>71,000</b>
7090 - Vehicle Expense	0	0	0	100	100
7425 - Taxes	0	250	1,429	2,750	3,000
8000 - Land	0	0	0	0	0
8001 - Graves Repurchase	0	2,500	17,700	27,500	30,000
8002 - Niches	0	2,100	22,995	22,900	25,000
8100 - Building and Improvements	0	4,200	932	46,200	50,000
8300 - Equipment	479		108,650		
8301 - Grounds Maintenance Equipment	0	10,800	0	118,800	130,000
8300 - Equipment - Other	479	10,800	108,650	118,800	130,000
<b>Total 8300 - Equipment</b>	<b>479</b>	<b>10,800</b>	<b>108,650</b>	<b>118,800</b>	<b>130,000</b>
<b>Total Expense</b>	<b>110,628</b>	<b>134,295</b>	<b>1,333,002</b>	<b>1,477,965</b>	<b>1,613,100</b>
<b>Net Ordinary Income</b>	<b>-7,702</b>	<b>3,241</b>	<b>-46,582</b>	<b>34,995</b>	<b>36,600</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
9100 - Endowment - 773					
9101 - Endowment Revenue -Current Serv	10,102	6,250	103,491	68,750	75,000
9102 - Interest Income - Endowment 773	0	2,500	24,308	27,500	30,000
9100 - Endowment - 773 - Other	0		0	0	0
<b>Total 9100 - Endowment - 773</b>	<b>10,102</b>	<b>8,750</b>	<b>127,799</b>	<b>96,250</b>	<b>105,000</b>
<b>9200 - Fund for Future Expansion - 807</b>					
9201 - Rent and Concessions - 807	0	1,083	13,000	11,913	13,000
9203 - Interest Income - 807	0	167	2,681	1,837	2,000
9204 - Future Expansion Current Service	1,304	4,000	17,936	44,000	48,000
<b>Total 9200 - Fund for Future Expansion - 807</b>	<b>1,304</b>	<b>5,250</b>	<b>33,617</b>	<b>57,750</b>	<b>63,000</b>
<b>9300 - Unreserved Funds - 817</b>					
9301 - Interest Income - 817	0	292	3,810	3,212	3,500
<b>Total 9300 - Unreserved Funds - 817</b>	<b>0</b>	<b>292</b>	<b>3,810</b>	<b>3,212</b>	<b>3,500</b>

34

## Tulare Public Cemetery District Profit & Loss Budget Performance

May 2023

	May 23	Budget	Jul '22 - May 23	YTD Budget	Annual Budget
9400 - Pre Need - 886					
9401 - Interest Income - 886	0		154		
Total 9400 - Pre Need - 886	0		154		
Total Other Income	11,406	14,292	165,380	157,212	171,500
Other Expense					
7432 - Appropriation for Contingencies	0	17,350	0	190,850	208,100
Total Other Expense	0	17,350	0	190,850	208,100
Net Other Income	11,406	-3,058	165,380	-33,638	-36,600
Net Income	3,704	183	118,797	1,357	0

55

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

	<u>May 31, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10100 · Petty Cash	500.00
10150 · Bank of The Sierra - CHK ACCT	16,134.75
10500 · Cash in Treasury (772)	326,687.79
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	<u>1,508,042.28</u>
<b>Total 10600 · Endowment - Reserved (773)</b>	<b>1,824,060.20</b>
10700 · Cash in Expansion Account (807)	167,399.13
10900 · Endowment - Unreserved (817)	259,766.95
10950 · Pre-Need Payment Plan (886)	58,771.83
10970 · CD - Bank of Sierra 1584	<u>100,000.00</u>
<b>Total Checking/Savings</b>	<b>2,753,320.65</b>
<b>Accounts Receivable</b>	
11001 · Accounts Receivable - PVQ (772)	15,000.00
11010 · Receivable - Pre-Need Pmt Plan	<u>48,870.71</u>
<b>Total Accounts Receivable</b>	<b>63,870.71</b>
<b>Other Current Assets</b>	
11300 · Prepaid Expense	
11320 · Prepaid Workers Compensation	2,558.00
11330 · Prepaid Liability Insurance	2,996.00
11340 · Prepaid Property Insurance	<u>403.00</u>
<b>Total 11300 · Prepaid Expense</b>	<b>5,957.00</b>
12001 · Undeposited Funds	3,304.73
12101 · Inventory Asset	11,889.69
12110 · Unknown Payroll Tax Payment	<u>1,584.92</u>
<b>Total Other Current Assets</b>	<b>22,736.34</b>
<b>Total Current Assets</b>	<u><b>2,839,927.70</b></u>
<b>TOTAL ASSETS</b>	<u><u><b>2,839,927.70</b></u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	<u>35,872.87</u>
<b>Total Accounts Payable</b>	<b>35,872.87</b>

36

Tulare Public Cemetery District  
**Balance Sheet**  
As of May 31, 2023

	<u>May 31, 23</u>
<b>Other Current Liabilities</b>	
24000 · Payroll Liabilities	17,859.95
25500 · Sales Tax Payable	2,298.84
	<hr/>
<b>Total Other Current Liabilities</b>	20,158.79
	<hr/>
<b>Total Current Liabilities</b>	56,031.66
	<hr/>
<b>Total Liabilities</b>	56,031.66
	<hr/>
<b>Equity</b>	
30000 · Fund Balance	2,665,098.82
Net Income	118,797.22
	<hr/>
<b>Total Equity</b>	2,783,896.04
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,839,927.70</b>
	<hr/> <hr/>

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						47,677.07
Cleared Transactions						
Checks and Payments - 67 items						
Bill Pmt -Check	04/12/2023	3850	PLOTBOX	√	-2,700.00	-2,700.00
Bill Pmt -Check	04/14/2023	3856	Boot Barn, Inc.	√	-426.64	-3,126.64
Bill Pmt -Check	04/26/2023	3858	LABORMAX STAFFING	√	-2,623.32	-5,749.96
Bill Pmt -Check	04/28/2023	3878	Health Benefits Unit	√	-8,296.74	-14,046.70
Bill Pmt -Check	04/28/2023	3885	Reed Shaffer	√	-3,932.41	-17,979.11
Bill Pmt -Check	04/28/2023	3859	Barnes Memorials	√	-2,325.00	-20,304.11
Bill Pmt -Check	04/28/2023	3876	Element Security Solutions, Inc.	√	-2,285.00	-22,589.11
Bill Pmt -Check	04/28/2023	3883	Melvin Mendes	√	-2,000.00	-24,589.11
Bill Pmt -Check	04/28/2023	3862	Ewing Irrigation Products Inc.	√	-1,064.75	-25,653.86
Bill Pmt -Check	04/28/2023	3861	Christy Vault Co, Inc.	√	-859.00	-26,512.86
Bill Pmt -Check	04/28/2023	3874	Christy Vault Co, Inc.	√	-859.00	-27,371.86
Bill Pmt -Check	04/28/2023	3865	Roche Oil, Inc.	√	-461.58	-27,833.44
Bill Pmt -Check	04/28/2023	3869	Action Equipment Rentals, Inc.	√	-432.17	-28,265.61
Bill Pmt -Check	04/28/2023	3888	Tulare Glass Co. Inc.	√	-335.73	-28,601.34
Bill Pmt -Check	04/28/2023	3863	Lowe's	√	-279.78	-28,881.12
Bill Pmt -Check	04/28/2023	3886	Roche Oil, Inc.	√	-237.05	-29,118.18
Bill Pmt -Check	04/28/2023	3880	Johnson Controls Fire Protection LP	√	-231.60	-29,349.78
Bill Pmt -Check	04/28/2023	3881	Leaf	√	-231.40	-29,581.18
Bill Pmt -Check	04/28/2023	3879	Home Depot Cedit Services	√	-174.68	-29,755.86
Bill Pmt -Check	04/28/2023	3871	Battery Pro	√	-171.50	-29,927.36
Bill Pmt -Check	04/28/2023	3884	Office Depot	√	-145.56	-30,072.92
Bill Pmt -Check	04/28/2023	3873	California Industrial Rubber	√	-143.94	-30,216.86
Bill Pmt -Check	04/28/2023	3872	CAL Turf Equipment & Supply Inc.	√	-130.96	-30,347.82
Bill Pmt -Check	04/28/2023	3882	Lowe's	√	-105.50	-30,453.32
Bill Pmt -Check	04/28/2023	3870	AT & T Mobility	√	-104.40	-30,557.72
Bill Pmt -Check	04/28/2023	3864	Res Com Pest Control	√	-100.00	-30,657.72
Bill Pmt -Check	04/28/2023	3875	Cintas First Aid Safety	√	-95.24	-30,752.96
Bill Pmt -Check	04/28/2023	3877	Ewing Irrigation Products Inc.	√	-58.26	-30,811.22
Bill Pmt -Check	04/28/2023	3860	California Office Liquidators	√	-39.46	-30,850.68
Bill Pmt -Check	04/28/2023	3867	Office Depot	√	-5.59	-30,856.27
Bill Pmt -Check	05/02/2023	3868	LABORMAX STAFFING	√	-1,093.05	-31,949.32
Bill Pmt -Check	05/03/2023	3889	Waste Management/USA Waste	√	-318.28	-32,267.60
Check	05/05/2023	EFT	Paychex of New York LLC	√	-14,262.09	-46,529.69
Check	05/05/2023	EFT	Paychex of New York LLC	√	-4,006.88	-50,536.57
Check	05/05/2023	3893	<i>Employee Check</i>	√	-1,151.14	-51,687.71
Check	05/05/2023	EFT	Paychex of New York LLC	√	-293.50	-51,981.21
Check	05/05/2023	EFT	Paychex of New York LLC	√	-258.45	-52,239.66
Bill Pmt -Check	05/09/2023	3894	LABORMAX STAFFING	√	-1,093.05	-53,332.71
Bill Pmt -Check	05/11/2023	3899	Health Benefits Unit	√	-8,296.74	-61,629.45
Bill Pmt -Check	05/11/2023	3900	Herc Rentals, Inc.	√	-3,221.26	-64,850.71
Bill Pmt -Check	05/11/2023	3903	Kenny Ruffa Construction	√	-1,725.24	-66,575.95
Bill Pmt -Check	05/11/2023	3897	Christy Vault Co, Inc.	√	-1,718.00	-68,293.95
Bill Pmt -Check	05/11/2023	3895	Andy Hinojosa III CPA	√	-825.00	-69,118.95
Bill Pmt -Check	05/11/2023	3901	High Sierra Lumber & Supply Inc.	√	-372.84	-69,491.79
Bill Pmt -Check	05/11/2023	3902	Home Depot Cedit Services	√	-273.58	-69,765.37
Bill Pmt -Check	05/11/2023	3907	Pinnacle Technology	√	-165.48	-69,930.85
Bill Pmt -Check	05/11/2023	3896	CARQUEST AUTO PARTS - CP PHELP	√	-116.46	-70,047.31
Bill Pmt -Check	05/11/2023	3909	Roche Oil, Inc.	√	-103.96	-70,151.27
Bill Pmt -Check	05/11/2023	3898	Cintas First Aid Safety	√	-75.97	-70,227.24
Bill Pmt -Check	05/11/2023	3905	Morris Levin & Son	√	-70.00	-70,297.24
Bill Pmt -Check	05/11/2023	3906	Office Depot	√	-33.87	-70,331.11
Bill Pmt -Check	05/11/2023	3904	Lowe's	√	-31.65	-70,362.76
Bill Pmt -Check	05/13/2023	EFT	AT & T Internet	√	-70.00	-70,432.76
Bill Pmt -Check	05/17/2023	EFT	Southern California Edison	√	-1,286.58	-71,719.34
Bill Pmt -Check	05/17/2023	3910	Roche Oil, Inc.	√	-691.04	-72,410.38

38

**Reconciliation Detail**  
**10150 - Bank of The Sierra - CHK ACCT, Period Ending 05/31/2023**

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	05/18/2023	3915	LABORMAX STAFFING	√	-1,748.88	-74,159.26
Check	05/18/2023	EFT	ATT	√	-166.50	-74,325.76
Check	05/19/2023	EFT	Paychex of New York LLC	√	-15,108.35	-89,434.11
Check	05/19/2023	EFT	Paychex of New York LLC	√	-3,939.02	-93,373.13
Check	05/19/2023	3916	<i>employee check</i>	√	-486.81	-93,859.94
Check	05/19/2023	EFT	Paychex of New York LLC	√	-304.40	-94,164.34
Check	05/19/2023	EFT	Paychex of New York LLC	√	-258.45	-94,422.79
Bill Pmt -Check	05/22/2023	EFT	City of Tulare	√	-981.99	-95,404.78
Bill Pmt -Check	05/25/2023	EFT	AT&T #55968788463356	√	-256.43	-95,661.21
Bill Pmt -Check	05/25/2023	EFT	AT & T Phone's	√	-225.62	-95,886.83
Bill Pmt -Check	05/31/2023	3920	Petty Cash	√	-418.95	-96,305.78
Check	05/31/2023	EFT	Positive Pay - Bank of Sierra	√	-45.00	-96,350.78
<b>Total Checks and Payments</b>					<b>-96,350.78</b>	<b>-96,350.78</b>
<b>Deposits and Credits - 12 items</b>						
Bill Pmt -Check	05/05/2023		SoCalGas	√	0.00	0.00
Deposit	05/05/2023			√	4,599.99	4,599.99
Deposit	05/05/2023			√	7,683.15	12,283.14
Deposit	05/05/2023			√	23,507.82	35,790.96
Deposit	05/12/2023			√	4,497.47	40,288.43
Deposit	05/12/2023			√	5,067.70	45,356.13
Deposit	05/12/2023			√	17,436.02	62,792.15
Deposit	05/12/2023			√	32,897.94	95,690.09
Deposit	05/16/2023			√	5,888.11	101,578.20
Deposit	05/16/2023			√	10,820.18	112,398.38
Check	05/17/2023	3912	VOID	√	0.00	112,398.38
Check	05/19/2023	3918	VOID	√	0.00	112,398.38
<b>Total Deposits and Credits</b>					<b>112,398.38</b>	<b>112,398.38</b>
<b>Total Cleared Transactions</b>					<b>16,047.60</b>	<b>16,047.60</b>
<b>Cleared Balance</b>					<b>16,047.60</b>	<b>63,724.67</b>
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 21 items</b>						
Bill Pmt -Check	04/28/2023	3887	Sanchez Brothers		-640.00	-640.00
Bill Pmt -Check	05/11/2023	3908	PLOTBOX		-1,350.00	-1,990.00
Bill Pmt -Check	05/17/2023	3911	RT Dennis Accountancy		-11,700.00	-13,690.00
Bill Pmt -Check	05/17/2023	3913	Tulare County Counsel		-3,844.42	-17,534.42
Bill Pmt -Check	05/17/2023	3914	TULARE COUNTY ROLL-OFF		-820.00	-18,354.42
Check	05/19/2023	3917	<i>employee check</i>		-889.20	-19,243.62
Bill Pmt -Check	05/25/2023	3919	LABORMAX STAFFING		-2,577.70	-21,821.32
Bill Pmt -Check	05/31/2023	3922	LABORMAX STAFFING		-4,556.67	-26,377.99
Bill Pmt -Check	05/31/2023	3936	Barnes Memorials		-4,400.00	-30,777.99
Bill Pmt -Check	05/31/2023	3926	Herc Rentals, Inc.		-2,999.74	-33,777.73
Bill Pmt -Check	05/31/2023	3932	Uline, Inc.		-2,827.97	-36,605.70
Bill Pmt -Check	05/31/2023	3921	Azores Landscaping		-2,500.00	-39,105.70
Bill Pmt -Check	05/31/2023	3931	Sanchez Brothers		-1,850.00	-40,955.70
Bill Pmt -Check	05/31/2023	3929	Reed Shaffer		-1,767.98	-42,723.68
Bill Pmt -Check	05/31/2023	3935	Baker Supplies and Repairs -Bakersfield		-1,542.74	-44,266.42
Bill Pmt -Check	05/31/2023	3925	Ewing Irrigation Products Inc.		-1,147.92	-45,414.34
Bill Pmt -Check	05/31/2023	3923	California Busniness Machines		-1,064.49	-46,478.83
Bill Pmt -Check	05/31/2023	3927	MERE SECURE INC		-397.50	-46,876.33
Bill Pmt -Check	05/31/2023	3924	California Office Liquidators		-362.94	-47,239.27
Bill Pmt -Check	05/31/2023	3930	Roche Oil, Inc.		-193.73	-47,433.00
Bill Pmt -Check	05/31/2023	3928	Morris Levin & Son		-156.92	-47,589.92
<b>Total Checks and Payments</b>					<b>-47,589.92</b>	<b>-47,589.92</b>
<b>Total Uncleared Transactions</b>					<b>-47,589.92</b>	<b>-47,589.92</b>
<b>Register Balance as of 05/31/2023</b>					<b>-31,542.32</b>	<b>16,134.75</b>

29

**Reconciliation Detail**

10500 - Cash in Treasury (772), Period Ending 05/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						298,138.38
<b>Cleared Transactions</b>						
<b>Checks and Payments - 11 items</b>						
Invoice	04/27/2023	14859 pvq	TULARE COUNTY PVQ	√	-20,850.67	-20,850.67
Invoice	04/27/2023	14860 pvq	TULARE COUNTY PVQ	√	-7,683.15	-28,533.82
Invoice	04/27/2023	14861 pvq	TULARE COUNTY PVQ	√	-4,599.99	-33,133.81
Invoice	04/27/2023	14859 pvq	TULARE COUNTY PVQ	√	-2,657.15	-35,790.96
Invoice	05/04/2023	14862 pvq	TULARE COUNTY PVQ	√	-32,897.94	-68,688.90
Invoice	05/04/2023	14865 pvq	TULARE COUNTY PVQ	√	-17,436.02	-86,124.92
Invoice	05/04/2023	14864 pvq	TULARE COUNTY PVQ	√	-5,067.70	-91,192.62
Invoice	05/04/2023	14863 pvq	TULARE COUNTY PVQ	√	-4,497.47	-95,690.09
Invoice	05/09/2023	14866 pvq	TULARE COUNTY PVQ	√	-10,820.18	-106,510.27
Invoice	05/09/2023	14867 pvq	TULARE COUNTY PVQ	√	-4,795.06	-111,305.33
Invoice	05/09/2023	14867 pvq	TULARE COUNTY PVQ	√	-1,093.05	-112,398.38
Total Checks and Payments					<u>-112,398.38</u>	<u>-112,398.38</u>
<b>Deposits and Credits - 10 items</b>						
Transfer	05/01/2023			√	1,150.00	1,150.00
Transfer	05/01/2023			√	53,026.27	54,176.27
Deposit	05/05/2023	Deposit	Tax Apportionment	√	9,736.70	63,912.97
Transfer	05/09/2023			√	2,316.00	66,228.97
Deposit	05/09/2023	Deposit	Tax Apportionment	√	3,536.00	69,764.97
Deposit	05/09/2023	Deposit	Tax Apportionment	√	5,661.00	75,425.97
Transfer	05/09/2023			√	28,674.92	104,100.89
Transfer	05/19/2023			√	33,814.33	137,915.22
Transfer	05/24/2023			√	635.91	138,551.13
Transfer	05/31/2023			√	17,396.66	155,947.79
Total Deposits and Credits					<u>155,947.79</u>	<u>155,947.79</u>
Total Cleared Transactions					<u>43,549.41</u>	<u>43,549.41</u>
Cleared Balance					43,549.41	341,687.79
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 1 item</b>						
Invoice	05/25/2023	14868 pvq	TULARE COUNTY PVQ		-15,000.00	-15,000.00
Total Checks and Payments					<u>-15,000.00</u>	<u>-15,000.00</u>
Total Uncleared Transactions					<u>-15,000.00</u>	<u>-15,000.00</u>
Register Balance as of 05/31/2023					<u>28,549.41</u>	<u>326,687.79</u>

40



## Reconciliation Detail

10600 · Endowment - Reserved (773), Period Ending 05/31/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							1,808,313.20
Cleared Transactions							
Deposits and Credits - 6 items							
	Transfer	05/01/2023			√	393.00	393.00
	Transfer	05/01/2023			√	5,450.00	5,843.00
	Transfer	05/09/2023			√	1,176.00	7,019.00
	Transfer	05/09/2023			√	2,501.00	9,520.00
	Transfer	05/19/2023			√	2,719.00	12,239.00
	Transfer	05/19/2023			√	3,508.00	15,747.00
Total Deposits and Credits						<u>15,747.00</u>	<u>15,747.00</u>
Total Cleared Transactions						<u>15,747.00</u>	<u>15,747.00</u>
Cleared Balance						<u>15,747.00</u>	<u>1,824,060.20</u>
Register Balance as of 05/31/2023						<u>15,747.00</u>	<u>1,824,060.20</u>
Ending Balance						<u><u>15,747.00</u></u>	<u><u>1,824,060.20</u></u>

41

# Reconciliation Detail

10700 - Cash in Expansion Account (807), Period Ending 05/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						159,449.13
Cleared Transactions						
Deposits and Credits - 6 items						
Transfer	05/01/2023			√	150.00	150.00
Transfer	05/01/2023			√	2,550.00	2,700.00
Transfer	05/09/2023			√	750.00	3,450.00
Transfer	05/09/2023			√	1,650.00	5,100.00
Transfer	05/19/2023			√	1,650.00	6,750.00
Transfer	05/31/2023			√	1,200.00	7,950.00
Total Deposits and Credits					<u>7,950.00</u>	<u>7,950.00</u>
Total Cleared Transactions					<u>7,950.00</u>	<u>7,950.00</u>
Cleared Balance					<u>7,950.00</u>	<u>167,399.13</u>
Register Balance as of 05/31/2023					<u>7,950.00</u>	<u>167,399.13</u>
Ending Balance					<u><u>7,950.00</u></u>	<u><u>167,399.13</u></u>

42

### Reconciliation Detail

10900 - Endowment - Unreserved (817), Period Ending 05/31/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							259,766.95
Cleared Balance							259,766.95
Register Balance as of 05/31/2023							259,766.95
Ending Balance							259,766.95

43

## Reconciliation Detail

10950 · Pre-Need Payment Plan (886), Period Ending 05/31/2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							43,861.05
Cleared Transactions							
Deposits and Credits - 6 items							
Transfer		05/01/2023			√	2,361.95	2,361.95
Transfer		05/09/2023			√	1,000.00	3,361.95
Transfer		05/09/2023			√	1,507.63	4,869.58
Transfer		05/09/2023			√	7,619.00	12,488.58
Transfer		05/19/2023			√	1,873.38	14,361.96
Transfer		05/31/2023			√	548.82	14,910.78
Total Deposits and Credits						<u>14,910.78</u>	<u>14,910.78</u>
Total Cleared Transactions						<u>14,910.78</u>	<u>14,910.78</u>
Cleared Balance						<u>14,910.78</u>	<u>58,771.83</u>
Register Balance as of 05/31/2023						<u>14,910.78</u>	<u>58,771.83</u>
Ending Balance						<u>14,910.78</u>	<u>58,771.83</u>

**Bank of the Sierra**  
P.O. Box 1930  
Porterville, CA 93258  
888-454-2265  
**Public funds Activity Statement**

**Tulare Public Cemetery District**  
900 E Kern Ave  
Tulare CA 93274

Customer Number: TAF0319  
Account Number: XXXXXX1584  
Interest Rate: 4.900000 %  
Date Range: 1/1/0001-12/31/9999

Date	Tran Code	Description	Amount	Balance
02/27/2023	10	Opening Deposit	\$100,000.00	\$100,000.00
02/27/2023	651	Rate Change		\$100,000.00
03/23/2023	651	Rate Change		\$100,000.00
03/27/2023	670	CD Interest Payment	(\$345.57)	\$100,000.00
03/27/2023	671	Interest Added Back	\$345.57	\$100,345.57
04/27/2023	670	CD Interest Payment	(\$402.58)	\$100,345.57
04/27/2023	671	Interest Added Back	\$402.58	\$100,748.15
05/04/2023	651	Rate Change		\$100,748.15
05/26/2023	670	CD Interest Payment	(\$13.77)	\$100,748.15
05/26/2023	670	CD Interest Payment	(\$407.29)	\$100,748.15
05/26/2023	671	Interest Added Back	\$13.77	\$100,761.92
05/26/2023	671	Interest Added Back	\$407.29	\$101,169.21

US

Account

Account Name and Address

Tulare Public Cemetery District  
900 E Kern Ave  
Tulare CA 93274

Payment

Last Payment Date: 05/28/2023  
Last Payment Amount: \$13.77  
Next Payment Date: 06/28/2023  
Next Payment Amount: \$0.00  
Value After Next Payment: \$0.00

Renewal

Last Renewal Date: 05/28/2023  
Last Renewal Balance: \$101,169.21  
Renewable: Yes

Title:

Interest

Rate: 4.900000 %  
APY: 5.09 %  
Accrued Interest: \$358.63  
Daily Accrual: 13.81718  
Interest YTD: \$1,169.21  
Customer Number for Interest Checks:

IRA

IRA Plan Code:  
IRA Contributions YTD: \$0.00

Balances

Current Balance: \$101,169.21  
Current Cash Value: \$100,305.49  
Original Balance: \$100,000.00  
Hold Amount: \$0.00  
Penalty for Early Redemption: \$1,222.35

Special Information Codes

Irrevocable Trust: No  
Revocable Trust: No

Term

Maturity Date: 08/26/2023  
CD Term (Units): 90  
CD Term Code: D - Day  
Interest Accrual Term: 1  
Interest Accrual Term Code: M - Month

Dates

Issued Date: 02/27/2023  
Redemption Date:  
Last Active Date: 02/27/2023  
Last Contact Date: 02/27/2023  
Last Maintenance Date: 05/26/2023  
Date:  
Day of Month for Check: 0

Internal

Account Number: 2000741584  
Product Code: P7 - PUBLIC SPI>\$100,0003  
Officer Code: 020PPS - Pat Shuklian  
Branch Code: 20 - Tulare Prosperity Office  
Status Code: 1 - Active

Deposit

Deposit Account: 0  
Deposit Account Type:  
Last Deposit Date: 02/27/2023  
Last Deposit Amount: \$100,000.00

**Final Tulare Cemetery Budget 2022-23**

REVENUES	Budget Review 2023-2024	Budget - Revised 2022-23	Budgeted 2022-23	Budgeted 2021-2022	Income 2020-2021	Income 2019-2020	Income 2018-2019
<b>72</b>							
<b>Available Resources</b>							
4001 Pr Tx-Cur Se		350000	350000	391,418			
4006 Pr Tx-Cr Uns		175000	175000	166,000	156,919	153,437	146,641
4008 Pr Tx-Pr Sec		9,000	9,000	9,000	18,539	9,231	8,733
4009 Pr Tx-Pr Uns		3,040	3,040	3,040	2,395	2,761	2,746
4030 Suppl Tx Cs		130	130	130	90	153	131
4033 Suppl Prior		2,800	2,800	2,800	1,807	2,981	2,827
4052 Other Taxes		400	400	400	598	573	393
4060 Residual Dist							
4069 PT Facilities		6,500	6,500	6,500	10,305	6,905	6,510
5000 I/G Revenue		5,900	5,900	5,900	6,870	6,221	5,894
5050 Prop Tax Rel		30	30	30	27	29	63
<b>Total Property</b>		<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>1,238</b>	<b>1,277</b>	<b>1,292</b>
4801 Interest		<b>204,000</b>	<b>204,000</b>	<b>195,000</b>	<b>198,788</b>	<b>183,568</b>	<b>175,230</b>
5400 Curr Serv		7000	7000	3,000	6,207	5,621	2,898
5450 Concrete Bases		900000	800000	732,182	1,020,049	707,269	607,346
5805 Misc Revenue		80000	80000				
5833 Grant Revenue		25000	25000	2,000	32,360	7,141	0
5834 Restitution		80000					
5835 Other Revenue		1200	1200	1,200	1,200	600	
<b>Total 772</b>		<b>2500</b>	<b>2500</b>	<b>15,000</b>	<b>3,912</b>	<b>10,950</b>	<b>23,898</b>
<b>73</b>							
4801 Interest		<b>1,649,700</b>	<b>1,469,700</b>	<b>1,339,800</b>	<b>1,262,516</b>	<b>915,149</b>	<b>809,372</b>
5400 Curr Serv		30000	30000	25,000	23,474	39,810	25,574
5835 Oth Revenue		75000	75000	60,000	93,484	60,681	65,874
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>		<b>105,000</b>	<b>105,000</b>	<b>85,000</b>	<b>116,958</b>	<b>100,491</b>	<b>91,448</b>
<b>77</b>							
4801 Interest		Fd for Fut Expans					
4807 Facility Rent		2000	2000	1,400	995	1,582	805
5400 Curr Serv		13000	13000	15,000	17,200	21,400	8,400
<b>Total</b>		<b>48000</b>	<b>48000</b>	<b>15,000</b>	<b>18,902</b>	<b>0</b>	<b>0</b>
<b>Total</b>		<b>63,000</b>	<b>63,000</b>	<b>31,400</b>	<b>37,097</b>	<b>22,982</b>	<b>9,205</b>
<b>17</b>							
4801 Interest		Unreserved Funds					
5400 Curr Serv		3500	3500	5,000	4,379	6,176	308
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,905</b>
<b>Total</b>		<b>3,500</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>1,821,200</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>
ifference with Expenses		\$0	\$0	\$0	\$0	\$0	\$0

5

**Final Tulare Cemetery Budget 2022-23**

7/2	EXPENSES	Budget Review		Budgeted		Budgeted		Expense		Expense	
		2023-2024	2022-23	2022-23	2021-2022	2020-2021	2019-2020	2018-2019			
6001	Regular Salaries		530000	530000	525,000	409,928	258,533	246,339			
6002	Overtime Pay		15000	15000	5,000	13,854	9,730	4,210			
6004	Health Insurance		118000	118000	75,000	54,753	72,233	35,258			
6005	Extra Help		4000	4000	4,000	14,810	68,808	55,683			
6008	Director's Fee		3000	3000	4,000	3,650	2,325	2,475			
6011	Retirement		37500	37500	45,000	39,898	33,568	23,638			
6012	Social Security		41000	41000	40,000	32,684	20,522	16,489			
6015	Worker's Comp Ins		35200	31000	20,000	8,244	22,323	15,646			
6016	Unemployment Ins		3100	3100	3,000	2,371	1,624	4,624			
6020	Prior Year Payroll Taxes		0	0	0						
6000	Payroll & Emp Benefits-Other		500	500	0	4,902	-12	404,362			
<b>total</b>	<b>Salaries &amp; Employee Benefits</b>		<b>787,300</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	5000	7,000	4,594	4,007	3,146			
7005	Telecommunications		6500	6500	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		1000	1000							
7009	Household Supplies		1500	1500	1,500	2,205	1,491	0			
7010	Insurance		41200	35000	20,000	15,838	17,029	20,407			
7011	Concrete Base for Headstone		See Below	See Below							
7025	Mileage Reimbursement Exp		1000	1000	200	0	67	143,155			
7030	Repairs Maintenance		165000	100000	110,000	165,666	110,413	10,929			
7036	Office Expense		42000	42000	20,000	24,533	13,712	10,929			
7039	Miscellaneous		1500	1500	700	17,097	661	2,740			
7043	Professional Expense		40000	40000	50,000	53,116	40,542	39,964			
7045	Security Expense		22000	22000	25,000	3,956	2,170	1,144			
7059	Publications & Legal Notices		2000	2000	3,000	4,553	6,877	2,479			
7073	Training		5000	5000	10,000	3,864	6,769	7,167			
7074	Transportation and Travel		2000	2000							
7081	Utilities		71000	71000	50,000	59,984	41,742	45,351			
7090	Vehicle Expense		100	100							
<b>total</b>	<b>Services &amp; Supplies</b>		<b>406,800</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		6000	150	500	569	1,317	0			
7425	Taxes & Assessments		3000	1300	1,300	247	1,299	1,299			
7006	Garden Crypts/Vaults		90000	90000							
7011	Concrete Bases		80000	80000							
7037	Marketing		5000	5000							
<b>APITAL OUTLAY</b>											
8000	LAND		0	25000	0	0	0	0			
8001	Cem Plots Repurchase		30000	30000	5,000	10,800	4,865	7,889			
8002	Niches		25000								
8100	Bldg & Improv		50000	50000	100,000	69,109	0	0			
8300	New E/A (New Equipment)		130000	50000	133,600	125,217	52,190	0			
<b>total</b>			<b>235,000</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>JBTOTAL</b>			<b>1,613,100</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		208100	191050	121,400	0	0	0			
<b>TOTAL BUDGET 772</b>			<b>1,821,200</b>	<b>1,641,200</b>	<b>1,461,200</b>	<b>1,249,750</b>	<b>873,636</b>	<b>752,627</b>			

8