

## DRAFT 2022 Budget Projection Fund 772 (Operating Funds)

Fund 772 - Cash in Treasury  
 Fund 773 - Endowment  
 Fund 807 - Cash in Expansion  
 Fund 817 - Endowment Interest  
 Bank of the Sierra Checking

Balance Sheet As of July 1, 2022

Balance Sheet As of Jan 1, 2022

	\$401,975		\$407,152
	\$1,596,895		\$1,640,994
	\$95,421		\$95,906
	\$353,951		\$292,312
	\$17,103		\$45,000

**SALARIES**

**SERVICES**

**CAPITAL**

Actual

Expense to

Budgeted

Expense

Total

Income

Total

Total

Budget

Income

Proposed Projects & Expenses	Expense 6000	Budget 6000	Expense 7000	Budget 7000	Expense 8000	Budget 8000	Total Expense	Total Budgeted Expense	Total Income	Total Budget Income
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2nd Qtr 2021	385,900	360,500	342,600	189,400	2,000	120,000	730,500	109%	717,700	670,000
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Assume 6000 75K/Month  
 Assume 7000 50K/Month

3rd Qtr 2022	535,900	541,000	492,600	284,000	3,000	179,000	1,031,500	103%	1,085,000	1,005,000
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Assume Income at 4th Qtr is Double 2nd Qtr  
 Assume 6000 75K/Month  
 Assume 7000 50K/Month  
 Annual Insurance - \$36K  
 Project: Fence & Vaults Kern

4th Qtr 2022	685,900	721,000	642,600	378,000	4,000	239,000	1,332,500	100%	1,446,000	1,340,000
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Assume 10% Increase Income over 20/21 Budget  
 Assume 6000 70K/Month  
 Assume 7000 50K/Month

Project: Office Automation  
 Project: Verification Automation

1st Qtr 2022	210,000	150,000	1,000	361,000	369,000
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Assume 6000 70K/Month  
 Assume 7000 50K/Month

Project: Niches North Cem  
 Project: Niches Hexagon Kern

2nd Qtr 2022	420,000	300,000	2,000	722,000	737,000
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NOVEMBER 2020

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12/15/20  
Accrual Basis

Tulare Public Cemetery District  
**Balance Sheet**  
As of November 30, 2020

	<u>Nov 30, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
00 · Clearing Acct.	21,640.00
10100 · Petty Cash	450.00
10150 · Bank of The Sierra - CHK ACCT	53,630.88
10500 · Cash in Treasury (772)	223,924.53
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,210,782.24
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Total 10600 · Endowment - Reserved (773)	1,526,800.16
10700 · Cash in Expansion Account (807)	79,633.24
10900 · Endowment - Unreserved (817)	350,605.40
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Total Checking/Savings	2,256,684.21
<b>Other Current Assets</b>	
10 · Customer Balance Due	263.17
12001 · Undeposited Funds	1,792.25
	<hr/>
Total Other Current Assets	2,055.42
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Total Current Assets	2,258,739.63
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<b>TOTAL ASSETS</b>	<b>2,258,739.63</b>
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<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	38,920.20
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Total Accounts Payable	38,920.20
<b>Other Current Liabilities</b>	
24000 · Payroll Liabilities	-1,359.60
24010 · Pension Payable	2,267.22
24020 · Health Insurance Payable	626.89
25500 · Sales Tax Payable	2,095.10
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Total Other Current Liabilities	3,629.61
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Total Current Liabilities	42,549.81
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Total Liabilities	42,549.81
	<hr/>
<b>Equity</b>	
30000 · Opening Balance Equity	2,282,733.86
31100 · Retain Earnings	-17,814.90
Net Income	-48,729.14
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Total Equity	2,216,189.82
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<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,258,739.63</b>
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# NOVEMBER 2020

## Tulare Public Cemetery District Profit & Loss Budget Performance

November 2020

	Nov 20	Budget	Jul - Nov 20	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
Income					
3999 · Total Beginning Cash Available	0.00	23,449.50	0.00	117,247.50	281,394.00
4000 · County Taxes	0.00	15,784.83	0.00	78,924.15	189,418.00
4801 · Interest Income - 772	0.00	250.00	1,633.83	1,250.00	3,000.00
5400 · Charges for Current Services	79,190.00	61,028.75	370,345.00	305,143.75	732,345.00
5805 · Misc. Revenue	5,025.00	166.67	9,648.76	833.35	2,000.00
5834 · Restitution	200.00	100.00	400.00	500.00	1,200.00
5835 · Other Revenue	130.00	666.67	260.00	3,333.35	8,000.00
<b>Total Income</b>	<b>84,545.00</b>	<b>101,446.42</b>	<b>382,287.59</b>	<b>507,232.10</b>	<b>1,217,357.00</b>
Expense					
101 · Returned Checks	0.00		0.00		
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	31,759.14	27,500.00	147,896.33	137,500.00	330,000.00
6002 · Overtime	745.70	250.00	6,090.86	1,250.00	3,000.00
6004 · Benefits	14.96	6,250.00	20,358.17	31,250.00	75,000.00
6005 · Extra Help	1,192.09	2,242.67	13,149.84	11,213.35	26,912.00
6008 · Directors Fees	375.00	333.33	1,725.00	1,666.65	4,000.00
6011 · Retirement-SD Portion	1,395.75	3,125.00	13,922.73	15,625.00	37,500.00
6012 · Social Security and Medicare	2,486.62	2,653.75	12,185.16	13,268.75	31,845.00
6015 · Workers Compensation Ins	916.00	2,083.33	3,664.00	10,416.65	25,000.00
6016 · Unemployment Ins.	61.96	166.67	609.00	833.35	2,000.00
6000 · Payroll and Employee Benefits - Other	0.00	0.00	4,901.50	0.00	0.00
<b>Total 6000 · Payroll and Employee Benefits</b>	<b>38,947.22</b>	<b>44,604.75</b>	<b>224,502.59</b>	<b>223,023.75</b>	<b>535,257.00</b>
7003 · Penalties	0.00	41.67	569.19	208.35	500.00
7004 · Clothing and Personal Supplies	0.00	583.33	3,318.65	2,916.65	7,000.00
7005 · Telecommunications	426.40	500.00	2,274.87	2,500.00	6,000.00
7006 · Vaults and Crypts	3,190.00	6,250.00	36,656.02	31,250.00	75,000.00
7009 · Household Supplies	0.00	125.00	1,182.15	625.00	1,500.00
7010 · Insurance	0.00	1,666.67	4,185.00	8,333.35	20,000.00
7030 · Maintenance and Repairs	11,170.61	9,166.68	76,972.82	45,833.40	110,000.00
7036 · Office Supplies and Expense					
62000 · Office Supplies	0.00	1,041.67	370.49	5,208.35	12,500.00
63000 · Computer Repairs and Expense	80.81	1,041.67	5,681.31	5,208.35	12,500.00
7036 · Office Supplies and Expense - Other	740.06	0.00	4,733.20	0.00	0.00
<b>Total 7036 · Office Supplies and Expense</b>	<b>820.87</b>	<b>2,083.34</b>	<b>10,785.00</b>	<b>10,416.70</b>	<b>25,000.00</b>
7039 · Miscellaneous	0.00	58.33	1,239.98	291.65	700.00
7043 · Professional Fees	1,439.93	3,333.32	12,416.88	16,666.60	40,000.00
7045 · Security	0.00	208.33	919.54	1,041.65	2,500.00
7059 · Publications and Legal Notices	0.00	250.00	409.88	1,250.00	3,000.00
7073 · Training / Education	700.00	833.33	3,764.00	4,166.65	10,000.00

# NOVEMBER 2020

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Accrual Basis

## Tulare Public Cemetery District Profit & Loss Budget Performance

November 2020

	Nov 20	Budget	Jul - Nov 20	YTD Budget	Annual Budget
7081 - Utilities	4,079.45	3,333.32	30,624.43	16,666.60	40,000.00
7425 - Taxes	649.67	108.33	1,724.67	541.65	1,300.00
8001 - Graves Repurchase	0.00	416.67	3,300.00	2,083.35	5,000.00
8100 - Building and Improvements	0.00	20,833.33	6,204.58	104,166.65	250,000.00
8300 - Equipment	18,114.86	6,250.00	56,473.09	31,250.00	75,000.00
<b>Total Expense</b>	<b>79,539.01</b>	<b>100,646.40</b>	<b>477,523.34</b>	<b>503,232.00</b>	<b>1,207,757.00</b>
<b>Net Ordinary Income</b>	<b>5,005.99</b>	<b>800.02</b>	<b>-95,235.75</b>	<b>4,000.10</b>	<b>9,600.00</b>
<b>Other Income/Expense</b>					
9100 - Endowment					
9101 - Endowment Revenue	7,299.00	5,000.00	33,663.00	25,000.00	60,000.00
9102 - Interest Income - EC	0.00	2,500.00	8,822.65	12,500.00	30,000.00
9100 - Endowment - Other	0.00	0.00	0.00	0.00	0.00
<b>Total 9100 - Endowment</b>	<b>7,299.00</b>	<b>7,500.00</b>	<b>42,485.65</b>	<b>37,500.00</b>	<b>90,000.00</b>
9200 - Fund for Future Expansion - 807					
9201 - Rent and Concessions - 807	0.00	750.00	0.00	3,750.00	9,000.00
9203 - Interest Income - 807	0.00	116.67	424.94	583.35	1,400.00
9204 - Future Expansion Current Service	979.00	1,250.00	5,546.00	6,250.00	15,000.00
9200 - Fund for Future Expansion - 807 - Other	0.00	0.00	0.00	0.00	0.00
<b>Total 9200 - Fund for Future Expansion - 807</b>	<b>979.00</b>	<b>2,116.67</b>	<b>5,970.94</b>	<b>10,583.35</b>	<b>25,400.00</b>
9300 - Unreserved Funds - 817					
9301 - Interest Income - 817	0.00	416.67	1,979.53	2,083.35	5,000.00
9300 - Unreserved Funds - 817 - Other	0.00	0.00	0.00	0.00	0.00
<b>Total 9300 - Unreserved Funds - 817</b>	<b>0.00</b>	<b>416.67</b>	<b>1,979.53</b>	<b>2,083.35</b>	<b>5,000.00</b>
<b>Total Other Income</b>	<b>8,278.00</b>	<b>10,033.34</b>	<b>50,436.12</b>	<b>50,166.70</b>	<b>120,400.00</b>
<b>Other Expense</b>					
7432 - Appropriation for Contingencies	0.00	10,833.33	0.00	54,166.65	130,000.00
9999 - COVID 19 Expenses	0.00	-799.99	2,080.00	-3,999.95	-9,600.00
<b>Total Other Expense</b>	<b>0.00</b>	<b>10,833.33</b>	<b>2,080.00</b>	<b>54,166.65</b>	<b>130,000.00</b>
<b>Net Other Income</b>	<b>8,278.00</b>	<b>-799.99</b>	<b>48,356.12</b>	<b>-3,999.95</b>	<b>-9,600.00</b>
<b>Net Income</b>	<b>13,283.99</b>	<b>0.03</b>	<b>-46,879.63</b>	<b>0.15</b>	<b>0.00</b>

1) DECEMBER 2020

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Accrual Basis

Tulare Public Cemetery District  
**Balance Sheet**  
As of December 31, 2020

	<u>Dec 31, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
00 · Clearing Acct.	29,109.00
10100 · Petty Cash	283.43
10150 · Bank of The Sierra - CHK ACCT	33,759.27
10500 · Cash in Treasury (772)	342,294.27
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,222,339.24
<b>Total 10600 · Endowment - Reserved (773)</b>	<u>1,538,357.16</u>
10700 · Cash in Expansion Account (807)	86,128.70
10900 · Endowment - Unreserved (817)	351,942.90
<b>Total Checking/Savings</b>	<u>2,381,874.73</u>
<b>Other Current Assets</b>	
10 · Customer Balance Due	263.17
12001 · Undeposited Funds	37.50
<b>Total Other Current Assets</b>	<u>300.67</u>
<b>Total Current Assets</b>	<u>2,382,175.40</u>
<b>TOTAL ASSETS</b>	<u><u>2,382,175.40</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	41,693.30
<b>Total Accounts Payable</b>	<u>41,693.30</u>
<b>Other Current Liabilities</b>	
24000 · Payroll Liabilities	67.02
24010 · Pension Payable	2,267.22
24020 · Health Insurance Payable	626.89
25500 · Sales Tax Payable	3,462.80
<b>Total Other Current Liabilities</b>	<u>6,423.93</u>
<b>Total Current Liabilities</b>	<u>48,117.23</u>
<b>Total Liabilities</b>	48,117.23
<b>Equity</b>	
30000 · Opening Balance Equity	2,282,733.86
31100 · Retain Earnings	-17,814.90
Net Income	69,139.21
<b>Total Equity</b>	<u>2,334,058.17</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,382,175.40</u></u>

DECEMBER 2020

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Tulare Public Cemetery District  
Profit & Loss Budget Performance

Accrual Basis

December 2020

	Dec 20	Budget	Jul - Dec 20	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
3999 · Total Beginning Cash Available	0	23,450	0	140,697	281,394
4000 · County Taxes	95,547	15,785	95,547	94,709	189,418
4801 · Interest Income - 772	1,031	250	2,665	1,500	3,000
5400 · Charges for Current Services	106,603	61,029	478,523	366,173	732,345
5805 · Misc. Revenue	2,957	167	12,605	1,000	2,000
5834 · Restitution	0	100	400	600	1,200
5835 · Other Revenue	1,002	667	1,262	4,000	8,000
<b>Total Income</b>	<b>207,140</b>	<b>101,446</b>	<b>591,003</b>	<b>608,679</b>	<b>1,217,357</b>
<b>Expense</b>					
101 · Returned Checks	0		0		
<b>6000 · Payroll and Employee Benefits</b>					
6001 · Regular Payroll	35,856	27,500	183,752	165,000	330,000
6002 · Overtime	1,557	250	7,648	1,500	3,000
6004 · Benefits	7,235	6,250	27,593	37,500	75,000
6005 · Extra Help	0	2,243	13,866	13,456	26,912
6008 · Directors Fees	300	333	2,025	2,000	4,000
6011 · Retirement-SD Portion	7,395	3,125	22,994	18,750	37,500
6012 · Social Security and Medicare	2,862	2,654	15,047	15,923	31,845
6015 · Workers Compensation Ins	916	2,083	4,580	12,500	25,000
6016 · Unemployment Ins.	0	167	609	1,000	2,000
6000 · Payroll and Employee Benefits - Other	0	0	4,902	0	0
<b>Total 6000 · Payroll and Employee Benefits</b>	<b>56,120</b>	<b>44,605</b>	<b>283,015</b>	<b>267,629</b>	<b>535,257</b>
7003 · Penalties	0	42	569	250	500
7004 · Clothing and Personal Supplies	0	583	3,319	3,500	7,000
7005 · Telecommunications	427	500	2,702	3,000	6,000
7006 · Vaults and Crypts	9,300	6,250	45,956	37,500	75,000
7009 · Household Supplies	38	125	1,243	750	1,500
7010 · Insurance	3,885	1,667	8,070	10,000	20,000
7030 · Maintenance and Repairs	10,397	9,167	87,112	55,000	110,000
7036 · Office Supplies and Expense	836	2,083	11,621	12,500	25,000
7039 · Miscellaneous	725	58	1,965	350	700
7043 · Professional Fees	4,270	3,333	18,187	20,000	40,000
7045 · Security	17,311	208	18,231	1,250	2,500
7059 · Publications and Legal Notices	325	250	1,342	1,500	3,000
7073 · Training / Education	0	833	3,764	5,000	10,000
7081 · Utilities	3,557	3,333	34,181	20,000	40,000
7425 · Taxes	0	108	1,725	650	1,300
8001 · Graves Repurchase	3,500	417	6,800	2,500	5,000
8100 · Building and Improvements	0	20,833	6,205	125,000	250,000
8300 · Equipment	0	6,250	56,473	37,500	75,000
<b>Total Expense</b>	<b>110,691</b>	<b>100,646</b>	<b>592,479</b>	<b>603,878</b>	<b>1,207,757</b>
<b>Net Ordinary Income</b>	<b>96,449</b>	<b>800</b>	<b>-1,476</b>	<b>4,800</b>	<b>9,600</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
<b>9100 · Endowment</b>					
9101 · Endowment Revenue	10,262	5,000	44,318	30,000	60,000
9102 · Interest Income - EC	5,729	2,500	14,552	15,000	30,000
9100 · Endowment - Other	0	0	0	0	0
<b>Total 9100 · Endowment</b>	<b>15,991</b>	<b>7,500</b>	<b>58,870</b>	<b>45,000</b>	<b>90,000</b>
<b>9200 · Fund for Future Expansion - 807</b>					
9201 · Rent and Concessions - 807	0	750	0	4,500	9,000
9203 · Interest Income - 807	298	117	723	700	1,400
9204 · Future Expansion Current Serv	4,239	1,250	9,785	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>4,537</b>	<b>2,117</b>	<b>10,508</b>	<b>12,700</b>	<b>25,400</b>
<b>9300 · Unreserved Funds - 817</b>					
9301 · Interest Income - 817	1,338	417	3,317	2,500	5,000
9300 · Unreserved Funds - 817 - Other	0	0	0	0	0
<b>Total 9300 · Unreserved Funds - 817</b>	<b>1,338</b>	<b>417</b>	<b>3,317</b>	<b>2,500</b>	<b>5,000</b>
<b>Total Other Income</b>	<b>21,866</b>	<b>10,033</b>	<b>72,695</b>	<b>60,200</b>	<b>120,400</b>
<b>Other Expense</b>					

DECEMBER 2020

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Tulare Public Cemetery District  
Profit & Loss Budget Performance

Accrual Basis

December 2020

	Dec 20	Budget	Jul - Dec 20	YTD Budget	Annual Budget
7432 - Appropriation for Contingencies	0	10,833	0	65,000	130,000
9999 - COVID 19 Expenses	0		2,080		
<b>Total Other Expense</b>	<b>0</b>	<b>10,833</b>	<b>2,080</b>	<b>65,000</b>	<b>130,000</b>
<b>Net Other Income</b>	<b>21,866</b>	<b>-800</b>	<b>70,615</b>	<b>-4,800</b>	<b>-9,600</b>
<b>Net Income</b>	<b>118,315</b>	<b>0</b>	<b>69,139</b>	<b>0</b>	<b>0</b>