

Tulare Public Cemetery District

This is an Endowment Care Interment

AUDIT MEETING AGENDA



Committee Members

Stephen Presant -On leave
Jim Pennington- Appointed Stand-in
Xavier Avila
Linda Maloy

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

**Friday, June 23, 2023
1:00 p.m. – Audit 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 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. RECOGNIITION OF VISITORS
4. PUBLIC COMMENTS (three (3) minutes per person)
5. OPEN SESSION - AUDIT REPORTS, ITEMS OF INTEREST & GENERAL BUSINESS
(All items are subject to discussion and possible action by the Committee Members.)
 - 5.1- Approval of May 18, 2023 Minutes
 - 5.2- Approval of April 2023 Financial
 - 5.3- Approval of May 2023 Financial
 - 5.4- Review Annual Budget 2023-2024
6. FUTURE AGENDA ITEMS REQUEST
7. DISTRICT MANAGER'S REPORT
8. 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.

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. 2nd 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. 2nd by Pennington. Approved 3-0. March Financials discussion. Motion by Pennimngton to approve. 2nd 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. 2nd 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,

Tulare Public Cemetery District Profit & Loss Budget Performance

April 2023

	Apr 23	Budget	Jul '22 - Apr 23	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
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 · Afd-Other Governmental Agencies	0	2	0	26	30
5050 · Homeowners Property Tax Relief	0	100	0	1,000	1,200
Total 4000 · County Taxes	68,304	16,997	197,069	170,008	204,000
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 · Disincentment	5,000		6,500		
5400 · Charges for Current Services - Other	0	75,000	0	750,000	900,000
Total 5400 · Charges for Current Services	89,386	75,000	745,904	750,000	900,000
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
Total Income	180,135	137,537	1,242,725	1,375,424	1,649,700
Cost of Goods Sold	0	0	0	0	0
50000 · Cost of Goods Sold	0	0	0	0	0

5

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		
Total COGS	11,181		59,231	0	0
Gross Profit	168,953	137,537	1,183,494	1,375,424	1,649,700
Expense					
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	0	0
6000 · Payroll and Employee Benefits - Other	83,419	65,565	660,319	656,070	787,300
Total 6000 · Payroll and Employee Benefits	83,419	65,565	660,319	656,070	787,300
7003 · County Tax Admin Fees	45	500	45	5,000	6,000
70031 · Finance Charges / Fees	0		2,699		
7003 · County Tax Admin Fees - Other	0				
Total 7003 · County Tax Admin Fees	45	500	2,744	5,000	6,000
7004 · Clothing and Personal Supplies	146		2,737		
70041 · Breakroom Supplies	435		1,724		
70042 · PPE - Personal Protective Equip	95		476		
70043 · First Aid Supplies	0	420	1,519	4,200	5,000
7004 · Clothing and Personal Supplies - Other	0				
Total 7004 · Clothing and Personal Supplies	676	420	6,457	4,200	5,000
7005 · Telecommunications	137		1,141		
70051 · Internet	414		3,257		
70052 · Phone Lines	0		508		
70053 · Tablet	219	540	1,773	5,400	6,500
7005 · Telecommunications - Other	0				
Total 7005 · Telecommunications	770	540	6,679	5,400	6,500
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

S

Tulare Public Cemetery District Profit & Loss Budget Performance

April 2023

	Apr 23	Budget	Jul 22 - Apr 23	YTD Budget	Annual Budget
7010 - Insurance					
70101 - General Liability Insurance	3,000		30,000		41,200
70102 - Property Insurance	400		4,000		80,000
70103 - Auto Insurance	0		5		1,000
70105 - Crime/Bond Insurance	0		195		
7010 - Insurance - Other	0	3,400	0	34,400	41,200
Total 7010 - Insurance	3,400	3,400	34,200	34,400	41,200
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
Total 7010 - Insurance	3,400	3,400	34,200	34,400	41,200
70200 - Repair & Maint. - KERN Equipment	422		23,257	0	0
70201 - Equipment & Supplies for Servic	3,932		19,250		
70203 - Diesel KERN for Equipment	482		5,277		
70204 - Unleaded - KERN Fuel for Equip	154		930		
70205 - Unleaded - North Fuel Equip	52		1,383		
70206 - Repair & Maint. -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 & Maint.-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 Maintenance	0		823		
70300 - Repair & Maint. - 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 & Concret	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
Total 7030 - Maintenance and Repairs	12,137	13,750	139,316	137,500	165,000

8

Tulare Public Cemetery District Profit & Loss Budget Performance

April 2023

	Apr 23	Budget	Jul '22 - Apr 23	YTD Budget	Annual Budget
7036 · Office Supplies and Expense					
61000 · Copier/Equipment Lease	0		2,882		
62000 · Office Supplies	614		6,611		0
63000 · Computer Repairs and Expense	0		3,233		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
Total 7036 · Office Supplies and Expense	2,195	3,500	35,492	35,000	42,000
7037 · Marketing					
7039 · Miscellaneous	0	420	2,871	4,200	5,000
7040 · Bank Fees	45	125	2,172	1,250	1,500
7043 · Professional Fees					
63500 · County Admin Fees	2,667		2,667		0
68100 · Accounting	1,837		14,560		0
68200 · Auditing	11,700		11,700		0
68300 · Legal	987		11,528		0
7043 · Professional Fees - Other	0	3,300	2,741	33,000	40,000
Total 7043 · Professional Fees	17,191	3,300	43,196	33,000	40,000
7045 · Security					
70451 · Alarm Service	0		2,257		
7406 · SECURITY NORTH	0		1,705		
7045 · Security - Other	2,285	1,800	11,936	18,000	22,000
Total 7045 · Security	2,285	1,800	15,900	18,000	22,000
7059 · Publications and Legal Notices					
70591 · Membership Dues	0	160	4,696	1,600	2,000
7059 · Publications and Legal Notices - Other	0		1,200		
Total 7059 · Publications and Legal Notices	0	160	5,896	1,600	2,000
7073 · Training / Education					
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
Total 7074 · Transportation and Travel	0	160	4,438	1,600	2,000

L

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				
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					
9100 - Endowment - 773	11,316	6,250	93,389	62,500	75,000
9101 - Endowment Revenue -Current Serv	0	2,500	24,308	25,000	30,000
9102 - Interest Income - Endowment 773	0		0	0	0
9100 - Endowment - 773 - Other	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

8

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	0		154		
9401 - Interest Income - 886	0		154		
Total 9400 - Pre Need - 886	11,316	14,292	153,974	142,920	171,500
Other Expense					
7432 - Appropriation for Contingencies	0	17,350	0	173,500	208,100
Total Other Expense	0	17,350	0	173,500	208,100
Net Other Income	11,316	-3,058	153,974	-30,580	-36,600
Net Income	52,499	184	115,093	1,174	0

5

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

	<u>Apr 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
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
Accounts Receivable	
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
Other Current Assets	
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	36,779.21
Total Current Assets	2,835,719.33
TOTAL ASSETS	<u>2,835,719.33</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	<u>33,486.86</u>
Total Accounts Payable	33,486.86

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	1,205.60
	<hr/>
Total Other Current Liabilities	22,040.34
	<hr/>
Total Current Liabilities	55,527.20
	<hr/>
Total Liabilities	55,527.20
	<hr/>
Equity	
30000 · Fund Balance	2,665,098.82
Net Income	115,093.31
	<hr/>
Total Equity	2,780,192.13
	<hr/>
TOTAL LIABILITIES & EQUITY	2,835,719.33
	<hr/> <hr/>

Reconciliation Detail

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

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

Reconciliation Detail

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
Total Checks and Payments					-106,809.50	-106,809.50
Deposits and Credits - 9 items						
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
Total Deposits and Credits					75,748.90	75,748.90
Total Cleared Transactions					-31,060.60	-31,060.60
Cleared Balance					-31,060.60	47,677.07
Uncleared Transactions						
Checks and Payments - 31 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	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
Total Checks and Payments					-31,496.27	-31,496.27
Total Uncleared Transactions					-31,496.27	-31,496.27
Register Balance as of 04/30/2023					-62,556.87	16,180.80

Reconciliation Detail

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

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						254,881.41
Cleared Transactions						
Checks and Payments - 10 items						
Invoice	03/30/2023	14850 pvq	TULARE COUNTY PVQ	√	-18,000.00	-18,000.00
Invoice	03/30/2023	14851 pvq	TULARE COUNTY PVQ	√	-8,642.75	-26,642.75
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
Deposits and Credits - 7 items						
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
Uncleared Transactions						
Checks and Payments - 4 items						
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

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><u>4,440.00</u></u>	<u><u>1,808,313.20</u></u>

06/15/23

Madison Public Cemetery District

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>

100

06/15/23

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

17

06/15/23

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>

Tulare Public Cemetery District Profit & Loss Budget Performance

May 2023

	May 23	Budget	Jul '22 - May 23	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
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	541	9,197	5,959	6,500
4060 · Residual Distributions	0	491	9,008	5,409	5,900
4069 · PT Facilities	0	2	0	28	30
5000 · Aid-Other Governmental Agencies	0	100	0	1,100	1,200
5050 · Homeowners Property Tax Relief	0		0		
Total 4000 · County Taxes	18,934	16,996	216,002	187,004	204,000
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
Total 5400 · Charges for Current Services	68,373	75,000	814,277	825,000	900,000
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
Total Income	114,825	137,536	1,357,550	1,512,960	1,649,700
Cost of Goods Sold	0		0	0	0
50000 · Cost of Goods Sold	0		0	0	0

5

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		
Total COGS	11,899		71,131	0	0
Gross Profit	102,926	137,536	1,286,419	1,512,960	1,649,700
Expense					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	35,711	44,200	469,130	486,200	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
Total 6000 · Payroll and Employee Benefits	63,781	65,565	724,100	721,635	787,300
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
Total 7003 · County Tax Admin Fees	7	500	2,751	5,500	6,000
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
Total 7004 · Clothing and Personal Supplies	940	420	7,397	4,620	5,000
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
Total 7005 · Telecommunications	768	540	7,446	5,940	6,500
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

20

Tulare Public Cemetery District Profit & Loss Budget Performance

May 2023

	May 23	Budget	Jul '22 - May 23	YTD Budget	Annual Budget
7010 - Insurance					
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
Total 7010 - Insurance	3,400	3,400	37,600	37,800	41,200
7025 - Concrete Base for Headstones					
7025 - Mileage Reimbursement Expense	0	6,700	31,525	73,700	80,000
7030 - Maintenance and Repairs	0	80	921	880	1,000
Total 7025 - Concrete Base for Headstones	0	6,780	32,446	74,580	81,000
70200 - Repair & Main. - KERN Equipment					
70201 - Equipment & Supplies for Servic	1,071		24,328	0	0
70203 - Diesel KERN for Equipment	2,753		22,003		
70204 - Unleaded - KERN Fuel for Equip	473		5,750		
70205 - Unleaded - North Fuel Equip	218		1,149		
70206 - Repair & Main. -North Equipment	97		1,480		
70207 - Diesel NORTH for Equipment	158		12,479		
70209 - Sprinkler NORTH Repairs/Supply	668		1,575		
70210 - Tools -KERN Ground Maintenance	498		4,112		
70211 - Repair & Main.-KERN Location	157		404		
70212 - Fence Repairs and Maintenance	0		502		
70213 - Fence Repairs NORTH J and Maint	0		3,779		
70214 - Signs for Grounds/Curb/Office	0		645		
70215 - Tools - North Ground Maintenan	0		1,398		
70300 - Repair & Main. - Outside KERN	0		823		
70301 - Safety Supplies & Compliance	24		22,948	0	0
70302 - Cleaning Supplies	268		1,869		
70305 - Repair & Main. - Headstones/Con	613		1,973		
70307 - Repair & Maint.-Outside North	0		8,797		
70308 - Weed Control Spray for Grounds	5,216		9,766		
70309 - Sprinkler KERN Repairs/Supplies	2,965		5,907		
70310 - Grounds Tools for Maintenance	83		7,278		
70311 - Landscaping -flowers, trees, ba	0		1,198		
70320 - Clean-up/Removal Dirt & Concret	2,716		6,514		
70400 - Repair & Main. - Building Kern	3,471		3,819		
70401 - Pest Control	1,725		6,217	0	0
70402 - Repair & Main. North Building	50		2,088		
7030 - Maintenance and Repairs - Other	281		2,441		
	606	13,750	2,198	151,250	165,000
Total 7030 - Maintenance and Repairs	24,110	13,750	163,426	151,250	165,000

12

Tulare Public Cemetery District Profit & Loss Budget Performance

May 2023

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

26

Tulare Public Cemetery District Profit & Loss Budget Performance

May 2023

	May 23	Budget	Jul '22 - May 23	YTD Budget	Annual Budget
7081 - Utilities					
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
Total 7081 - Utilities	5,886	5,900	64,614	64,900	71,000
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
Total 8300 - Equipment	479	10,800	108,650	118,800	130,000
Total Expense	110,628	134,295	1,333,002	1,477,965	1,613,100
Net Ordinary Income	-7,702	3,241	-46,582	34,995	36,600
Other Income/Expense					
Other Income					
9100 - Endowment - 773	10,102	6,250	103,491	68,750	75,000
9101 - Endowment Revenue -Current Serv	0	2,500	24,308	27,500	30,000
9102 - Interest Income - Endowment 773	0		0	0	0
9100 - Endowment - 773 - Other	0				
Total 9100 - Endowment - 773	10,102	8,750	127,799	96,250	105,000
9200 - Fund for Future Expansion - 807	0	1,083	13,000	11,913	13,000
9201 - Rent and Concessions - 807	0	167	2,681	1,837	2,000
9203 - Interest Income - 807	1,304	4,000	17,936	44,000	48,000
9204 - Future Expansion Current Service					
Total 9200 - Fund for Future Expansion - 807	1,304	5,250	33,617	57,750	63,000
9300 - Unreserved Funds - 817	0	292	3,810	3,212	3,500
9301 - Interest Income - 817	0	292	3,810	3,212	3,500
Total 9300 - Unreserved Funds - 817	0	292	3,810	3,212	3,500

23

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

HE

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

	<u>May 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
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>
Total 10600 · Endowment - Reserved (773)	1,824,060.20
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>
Total Checking/Savings	2,753,320.65
Accounts Receivable	
11001 · Accounts Receivable - PVQ (772)	15,000.00
11010 · Receivable - Pre-Need Pmt Plan	<u>48,870.71</u>
Total Accounts Receivable	63,870.71
Other Current Assets	
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>
Total 11300 · Prepaid Expense	5,957.00
12001 · Undeposited Funds	3,304.73
12101 · Inventory Asset	11,889.69
12110 · Unknown Payroll Tax Payment	<u>1,584.92</u>
Total Other Current Assets	<u>22,736.34</u>
Total Current Assets	<u>2,839,927.70</u>
TOTAL ASSETS	<u>2,839,927.70</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	<u>35,872.87</u>
Total Accounts Payable	35,872.87

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

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

Reconciliation Detail

10150 · Bank of The Sierra - CHK ACCT, Period Ending 05/31/2023

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.	√	-237.06	-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	Employee check	√	-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

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
Total Checks and Payments					-96,350.78	-96,350.78
Deposits and Credits - 12 items						
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
Total Deposits and Credits					112,398.38	112,398.38
Total Cleared Transactions					16,047.60	16,047.60
Cleared Balance					16,047.60	63,724.67
Uncleared Transactions						
Checks and Payments - 21 items						
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 Business 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
Total Checks and Payments					-47,589.92	-47,589.92
Total Uncleared Transactions					-47,589.92	-47,589.92
Register Balance as of 05/31/2023					-31,542.32	16,134.75

28

Reconciliation Detail

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

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						298,138.38
Cleared Transactions						
Checks and Payments - 11 items						
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					-112,398.38	-112,398.38
Deposits and Credits - 10 items						
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					155,947.79	155,947.79
Total Cleared Transactions					43,549.41	43,549.41
Cleared Balance					43,549.41	341,687.79
Uncleared Transactions						
Checks and Payments - 1 item						
Invoice	05/25/2023	14868 pvq	TULARE COUNTY PVQ		-15,000.00	-15,000.00
Total Checks and Payments					-15,000.00	-15,000.00
Total Uncleared Transactions					-15,000.00	-15,000.00
Register Balance as of 05/31/2023					28,549.41	326,687.79

Reconciliation Detail

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

Type	Date	Num	Name	Clr	Amount	Balance
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>15,747.00</u>	<u>1,824,060.20</u>

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					7,950.00	7,950.00
Total Cleared Transactions					7,950.00	7,950.00
Cleared Balance					7,950.00	167,399.13
Register Balance as of 05/31/2023					7,950.00	167,399.13
Ending Balance					7,950.00	167,399.13

06/20/23

State of Ohio Cemetery District

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

32

06/20/23

Public Cemetery District

Reconciliation Detail

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

Type	Date	Num	Name	Clr	Amount	Balance
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					14,910.78	14,910.78
Total Cleared Transactions					14,910.78	14,910.78
Cleared Balance					14,910.78	58,771.83
Register Balance as of 05/31/2023					14,910.78	58,771.83
Ending Balance					14,910.78	58,771.83

33

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
772	Available Resources							
	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		6,500	6,500	6,500	10,305	6,905	6,510
	4069 PT Facilities		5,900	5,900	5,900	6,870	6,221	5,894
	5000 I/G Revenue		30	30	30	27	29	63
	5050 Prop Tax Rel		1,200	1,200	1,200	1,238	1,277	1,292
	Total Property		204,000	204,000	195,000	198,788	183,568	175,230
	4801 Interest		7000	7000	3,000	6,207	5,621	2,898
	5400 Curr Serv		900000	800000	732,182	1,020,049	707,269	607,346
	5450 Concrete Bases		80000	80000				
	5805 Misc Revenue		25000	25000	2,000	32,360	7,141	0
	5833 Grant Revenue		80000					
	5834 Restitution		1200	1200	1,200	1,200	600	
	5835 Other Revenue		2500	2500	15,000	3,912	10,950	23,898
	Total 772		1,649,700	1,469,700	1,339,800	1,262,516	915,149	809,372
773								
	4801 Interest		30000	30000	25,000	23,474	39,810	25,574
	5400 Curr Serv		75000	75000	60,000	93,484	60,681	65,874
	5835 Oth Revenue		0	0	0	0	0	0
	Total		105,000	105,000	85,000	116,958	100,491	91,448
807	Fd for Fut Expans							
	4801 Interest		2000	2000	1,400	995	1,582	805
	4807 Facility Rent		13000	13000	15,000	17,200	21,400	8,400
	5400 Curr Serv		48000	48000	15,000	18,902	0	0
	Total		63,000	63,000	31,400	37,097	22,982	9,205
817	Unreserved Funds							
	4801 Interest		3500	3500	5,000	4,379	6,176	308
	5400 Curr Serv		0	0	0	0	0	12,905
	Total		3,500	3,500	5,000	4,379	6,176	13,213
	TOTAL REVENUES		1,821,200	1,641,200	1,461,200	1,420,950	1,044,798	923,238
	Difference with Expenses		\$0	\$0				

34

Final Tulare Cemetery Budget 2022-23

772	EXPENSES	Budget Review		Budget-Revised 2022-23	Budgeted 2022-23	Budgeted 2021-2022	Expense 2020-2021	Expense 2019-2020	Expense 2018-2019	
		2023-2024								
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					
6000	Payroll & Emp Benefits-Other			500	500	0	4,902	-12		
Total	Salaries & Employee Benefits			787,300	783,100	721,000	585,094	489,654	404,362	
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			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							
7025	Mileage Reimbursement Exp			1000	1000	200	0	67		
7030	Repairs Maintenance			165000	100000	110,000	165,666	110,413	143,155	
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					
Total	Services & Supplies			406,800	335,600	378,400	456,634	324,311	339,077	
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					
CAPITAL OUTLAY										
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 FA (New Equipment)			130000	50000	133,600	125,217	52,190	0	
Total				235,000	155,000	238,600	205,126	57,055	7,889	
9999	Covid 19 Exp						2080			
SUBTOTAL				1,613,100	1,450,150	1,339,800	1,249,750	873,636	752,627	
7432	Contingencies			208100	191050	121,400	0	0	0	
TOTAL BUDGET 772				1,821,200	1,641,200	1,461,200	1,249,750	873,636	752,627	

55