

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**

**Tuesday, March 21, 2023
9:00 a.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. RECOGNITION OF VISITORS
4. PUBLIC COMMENTS (three (3) minutes per person)
5. OPEN SESSION - AUDIT REPORTS, ITEMS OF INTEREST & GENERAL BUSINESS
 - 5.1 Approval of February 22, 2023 Minutes
 - 5.2 Approval of January 2023 Financial
 - 5.3 Review and adjust Annual Budget 2022-2023
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
Wednesday, February 22, 2023**

A Audit Meeting of the Audit Committee for the Tulare Public Cemetery District was held on Wednesday, February 22, 2023 at 10:00 A.M. in the Conference Room located at 900 E. Kern Ave., Tulare, CA.

Committee Members Present: Xavier Avila and Linda Maloy

Committee Members Absent: Stephen Present

STAFF PRESENT: District Manager Clara Bernardo

CALL TO ORDER AUDIT MEETING:

The Audit Meeting was called to order at 10:03 A.M. by Committee Member Xavier Avila.

RECOGNITION OF VISITORS:

Board Vice Chairman-Jim Pennington along with four other visitors.

OPEN SESSION:

2.1 – Maloy moved, Avila second to approve December 20, 2022 minutes Vote (2-0)

2.2 – Avila moved, Maloy second to approve December 2022 financials. Vote (2-0)

2.3 – Bernardo discussed some of the payment vouchers (PVQ) requested from Tulare County where added to the wrong fund number. The fund numbers need to be corrected with Tulare County to match to our financials reports.

2.4 – Bernardo suggest the Audit Committee review the 2022-2023 budget.

ADJOURNMENT OF AUDIT MEETING:

Committee Member Xavier Avila adjourned the meeting at 11:03 A.M.

Respectfully Submitted,

Audit Committee Member

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

| | <u>Jan 31, 23</u> |
|---|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 00 · Clearing Acct. | 31,377.81 |
| 10100 · Petty Cash | 500.00 |
| 10150 · Bank of The Sierra - CHK ACCT | 171,183.99 |
| 10500 · Cash in Treasury (772) | 354,819.45 |
| 10600 · Endowment - Reserved (773) | |
| 1620 · Endowment Care 1620 | 316,017.92 |
| 10600 · Endowment - Reserved (773) - Other | 1,460,714.33 |
| Total 10600 · Endowment - Reserved (773) | <u>1,776,732.25</u> |
| 10700 · Cash in Expansion Account (807) | 146,584.84 |
| 10900 · Endowment - Unreserved (817) | 258,284.77 |
| Total Checking/Savings | <u>2,739,483.11</u> |
| Accounts Receivable | |
| 11010 · Receivable - Pre-Need Pmt Plan | 28,928.85 |
| Total Accounts Receivable | <u>28,928.85</u> |
| Other Current Assets | |
| 11300 · Prepaid Expense | |
| 11320 · Prepaid Workers Compensation | 12,790.00 |
| 11330 · Prepaid Liability Insurance | 14,996.00 |
| 11340 · Prepaid Property Insurance | 2,003.00 |
| Total 11300 · Prepaid Expense | <u>29,789.00</u> |
| 12001 · Undeposited Funds | 826.70 |
| 12101 · Inventory Asset | 23,438.86 |
| Total Other Current Assets | <u>54,054.56</u> |
| Total Current Assets | <u>2,822,466.52</u> |
| TOTAL ASSETS | <u><u>2,822,466.52</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 20000 · Accounts Payable | 72,254.45 |
| Total Accounts Payable | <u>72,254.45</u> |
| Other Current Liabilities | |
| 25500 · Sales Tax Payable | 1,831.26 |
| Total Other Current Liabilities | <u>1,831.26</u> |
| Total Current Liabilities | <u>74,085.71</u> |
| Total Liabilities | 74,085.71 |
| Equity | |
| 30000 · Fund Balance | 2,665,098.82 |
| Net Income | 83,281.99 |
| Total Equity | <u>2,748,380.81</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>2,822,466.52</u></u> |

Tulare Public Cemetery District

Profit & Loss Budget Performance

7:44 AM
03/17/23
Accrual Basis

January 2023

| | Jan 23 | Budget | Jul '22 - Jan 23 | YTD Budget | Annual Budget |
|--|----------------|----------------|------------------|----------------|------------------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 3999 - Total Beginning Cash Available | 0 | 29,200 | 0 | 204,400 | 350,000 |
| 4000 - County Taxes | | | | | |
| 4001 - Current Secured | 13,270 | 14,583 | 119,757 | 102,085 | 175,000 |
| 4006 - Current Unsecured | 0 | 750 | 0 | 5,250 | 9,000 |
| 4008 - Prior Secured | 0 | 253 | 0 | 1,775 | 3,040 |
| 4009 - Prior Unsecured | 0 | 11 | 0 | 77 | 130 |
| 4030 - Suppl Current Secured | 0 | 233 | 0 | 1,635 | 2,800 |
| 4033 - Suppl Prior Secured | 0 | 33 | 0 | 235 | 400 |
| 4060 - Residual Distributions | 0 | 542 | 9,008 | 3,794 | 6,500 |
| 4069 - PT Facilities | 0 | 492 | 0 | 3,444 | 5,900 |
| 5000 - Aid-Other Governmental Agencies | 0 | 2 | 0 | 20 | 30 |
| 5050 - Homeowners Property Tax Relief | 0 | 100 | 0 | 700 | 1,200 |
| Total 4000 - County Taxes | 13,270 | 16,999 | 128,765 | 119,015 | 204,000 |
| 4801 - Interest Income - 772 | 0 | 583 | 2,111 | 4,081 | 7,000 |
| 5400 - Charges for Current Services | | | | | |
| 5400.1 - Grave | 37,218 | | 165,735 | | |
| 5400.3 - Open and Close | 47,900 | | 226,880 | | |
| 5400.4 - Administration | 15,000 | | 71,400 | | |
| 5400.5 - Vault Installation | 8,150 | | 40,122 | | |
| 5400.6 - Out of District Fee | 1,784 | | 12,929 | | |
| 5400.7 - Transfer Fees | 0 | | 1,350 | | |
| 5400.8 - Payment Plan Contract Fees | 85 | | 1,175 | | |
| 5400.9 - Disinterment | 1,500 | | 1,500 | | |
| 5400 - Charges for Current Services - Other | 0 | 66,667 | 0 | 466,669 | 800,000 |
| Total 5400 - Charges for Current Services | 111,637 | 66,667 | 521,091 | 466,669 | 800,000 |
| 5450 - Concrete Base Sales | 7,200 | 6,667 | 37,400 | 46,669 | 80,000 |
| 5460 - Vault Sales | 24,456 | | 101,057 | | |
| 5470 - Vase Sales | 140 | | 390 | | |
| 5475 - Flower Sales | 0 | | 90 | | |
| 5476 - Saturday Service Fee | 3,200 | | 11,200 | | |
| 5485 - Add On Packages | 0 | | 990 | | |
| 5805 - Misc. Revenue | 1,930 | 2,083 | 2,711 | 14,585 | 25,000 |
| 5833 - Grant Revenue | 0 | | 80,000 | 0 | 0 |
| 5834 - Restitution | 0 | 100 | 330 | 700 | 1,200 |
| 5835 - Other Revenue | 0 | 208 | 0 | 1,460 | 2,500 |
| Total Income | 161,832 | 122,507 | 886,134 | 857,579 | 1,469,700 |
| Cost of Goods Sold | | | | | |
| 50000 - Cost of Goods Sold | 0 | | 0 | 0 | 0 |

Tulare Public Cemetery District Profit & Loss Budget Performance

7:44 AM
03/17/23
Accrual Basis

January 2023

| | Jan 23 | Budget | Jul '22 - Jan 23 | YTD Budget | Annual Budget |
|--|----------------|----------------|------------------|----------------|------------------|
| 5900 · Concrete Base for Headstones | 7,200 | | 12,000 | | |
| 5901 · Vault Costs | 10,751 | | 13,484 | | |
| 5905 · Vase Costs | 51 | | 138 | | |
| 5906 · Flower Costs | 0 | | 33 | | |
| Total COGS | 18,002 | | 25,654 | 0 | 0 |
| Gross Profit | 143,831 | 122,507 | 860,480 | 857,579 | 1,469,700 |
| Expense | | | | | |
| 6000 · Payroll and Employee Benefits | | | | | |
| 6001 · Regular Payroll | 39,346 | 44,200 | 303,341 | 309,400 | 530,000 |
| 6002 · Overtime | 487 | 1,250 | 9,223 | 8,750 | 15,000 |
| 6004 · Health Insurance Benefits | 9,249 | 9,840 | 63,192 | 68,880 | 118,000 |
| 6005 · Extra Help | 893 | 300 | 11,012 | 2,100 | 4,000 |
| 6008 · Directors Fees | 200 | 250 | 1,050 | 1,750 | 3,000 |
| 6011 · Retirement-SD Portion | 3,271 | 3,125 | 24,871 | 21,875 | 37,500 |
| 6012 · Social Security and Medicare | 3,041 | 3,400 | 23,854 | 23,800 | 41,000 |
| 6015 · Workers Compensation Ins | 2,558 | 2,600 | 17,906 | 18,200 | 31,000 |
| 6016 · Unemployment Ins. | 954 | 260 | 954 | 1,820 | 3,100 |
| 6020 · - Prior Year Payroll Taxes | 0 | 0 | 0 | 0 | 0 |
| 6000 · Payroll and Employee Benefits - Other | 0 | 40 | 0 | 300 | 500 |
| Total 6000 · Payroll and Employee Benefits | 60,000 | 65,265 | 455,403 | 456,875 | 783,100 |
| 7003 · Penalties | | | | | |
| 70031 · Finance Charges / Fees | 0 | | 37 | | |
| 7003 · Penalties - Other | 0 | | 32 | 150 | 150 |
| Total 7003 · Penalties | 0 | | 69 | 150 | 150 |
| 7004 · Clothing and Personal Supplies | | | | | |
| 70041 · Breakroom Supplies | 80 | | 2,192 | | |
| 70042 · PPE - Personal Protective Equip | 0 | | 862 | | |
| 70043 · First Aid Supplies | 69 | | 381 | | |
| 7004 · Clothing and Personal Supplies - Other | 0 | 420 | 1,519 | 2,940 | 5,000 |
| Total 7004 · Clothing and Personal Supplies | 149 | 420 | 4,955 | 2,940 | 5,000 |
| 7005 · Telecommunications | | | | | |
| 70051 · Internet | 70 | | 870 | | |
| 70052 · Phone Lines | 524 | | 2,680 | | |
| 70053 · Tablet | 52 | | 403 | | |
| 7005 · Telecommunications - Other | 160 | 540 | 804 | 3,780 | 6,500 |
| Total 7005 · Telecommunications | 806 | 540 | 4,757 | 3,780 | 6,500 |
| 7006 · Vaults and Liners | | | | | |
| 7008 · Freight/Delivery Fees | 13,365 | 7,500 | 35,960 | 52,500 | 90,000 |
| 7009 · Household Supplies | 566 | 80 | 699 | 560 | 1,000 |
| | 0 | 125 | 327 | 875 | 1,500 |

Tulare Public Cemetery District

Profit & Loss Budget Performance

7:44 AM
03/17/23
Accrual Basis

January 2023

| | Jan 23 | Budget | Jul '22 - Jan 23 | YTD Budget | Annual Budget |
|---|--------------|--------------|------------------|---------------|----------------|
| 7010 · Insurance | | | | | |
| 70101 · General Liability Insurance | 3,000 | | 21,000 | | |
| 70102 · Property Insurance | 400 | | 2,800 | | |
| 70103 · Auto Insurance | 0 | | 5 | | |
| 70105 · Crime/Bond Insurance | 0 | | 195 | | |
| 7010 · Insurance - Other | 0 | 2,920 | 0 | 20,440 | 35,000 |
| Total 7010 · Insurance | 3,400 | 2,920 | 24,000 | 20,440 | 35,000 |
| 7011 · Concrete Base for Headstones | | | | | |
| 7025 · Mileage Reimbursement Expense | 0 | 6,700 | 31,400 | 46,900 | 80,000 |
| 7030 · Maintenance and Repairs | 0 | 80 | 0 | 560 | 1,000 |
| 70200 · Repair & Main. - KERN Equipment | 2,065 | | 19,954 | 0 | 0 |
| 70201 · Equipment & Supplies for Serv | 4,405 | | 14,443 | | |
| 70203 · Diesel KERN for Equipment | 0 | | 3,605 | | |
| 70204 · Unleaded - KERN Fuel for Equip | 0 | | 776 | | |
| 70205 · Unleaded - North Fuel Equip | 0 | | 872 | | |
| 70206 · Repair & Main. -North Equipment | 254 | | 6,034 | | |
| 70207 · Diesel NORTH for Equipment | 0 | | 907 | | |
| 70209 · Sprinkler NORTH Repairs/Supply | 0 | | 1,558 | | |
| 70210 · Tools -KERN Ground Maintenance | 0 | | 183 | | |
| 70211 · Repair & Main.-KERN Location | 346 | | 502 | | |
| 70212 · Fence Repairs and Maintenance | 0 | | 2,998 | | |
| 70213 · Fence Repairs NORTH J and Maint | 0 | | 528 | | |
| 70214 · Signs for Grounds/Curb/Office | 959 | | 1,398 | | |
| 70215 · Tools - North Ground Maintenanc | 614 | | 676 | | |
| 70300 · Repair & Main. - Outside KERN | 60 | | 6,578 | 0 | 0 |
| 70301 · Safety Supplies & Compliance | 0 | | 814 | | |
| 70302 · Cleaning Supplies | 0 | | 567 | | |
| 70305 · Repair & Main. - Headstones/Con | 0 | | 5,734 | | |
| 70307 · Repair & Maint.-Outside North | 693 | | 3,784 | | |
| 70308 · Weed Control Spray for Grounds | 0 | | 2,537 | | |
| 70309 · Sprinkler KERN Repairs/Supplies | 0 | | 6,134 | | |
| 70310 · Grounds Tools for Maintenance | 0 | | 1,106 | | |
| 70311 · Landscaping -flowers, trees, ba | 0 | | 3,797 | | |
| 70400 · Repair & Main. - Building Kern | 0 | | 3,297 | 0 | 0 |
| 70401 · Pest Control | 100 | | 1,497 | | |
| 70402 · Repair & Main. North Building | 326 | | 1,713 | | |
| 7030 · Maintenance and Repairs - Other | 0 | 8,300 | 0 | 58,100 | 100,000 |
| Total 7030 · Maintenance and Repairs | 9,821 | 8,300 | 91,994 | 58,100 | 100,000 |

Tulare Public Cemetery District
Profit & Loss Budget Performance

January 2023

7:44 AM

03/17/23

Accrual Basis

| | Jan 23 | Budget | Jul '22 - Jan 23 | YTD Budget | Annual Budget |
|--|--------|--------|------------------|------------|---------------|
| 7036 · Office Supplies and Expense | | | | | |
| 61000 · Copier/Equipment Lease | 0 | | 2,461 | | 0 |
| 62000 · Office Supplies | 720 | | 4,826 | 0 | 0 |
| 63000 · Computer Repairs and Expense | 0 | | 3,233 | 0 | 0 |
| 65000 · Software Programs/ Website | 1,350 | | 7,244 | | |
| 66100 · Plotbox Software Project | 0 | | 2,700 | | |
| 7036 · Office Supplies and Expense - Other | 434 | 3,500 | 4,624 | 24,500 | 42,000 |
| Total 7036 · Office Supplies and Expense | 2,505 | 3,500 | 25,088 | 24,500 | 42,000 |
| 7037 · Marketing | | | | | |
| 7039 · Miscellaneous | 0 | 420 | 2,871 | 2,940 | 5,000 |
| 7040 · Bank Fees | 0 | 125 | 2,172 | 875 | 1,500 |
| 7043 · Professional Fees | 45 | | 180 | | |
| 7043 · Professional Fees | | | | | |
| 63500 · County Admin Fees | 0 | | 2,667 | 0 | 0 |
| 68100 · Accounting | 1,688 | | 10,814 | 0 | 0 |
| 68200 · Auditing | 0 | | 0 | 0 | 0 |
| 68300 · Legal | 440 | | 8,692 | 0 | 0 |
| 7043 · Professional Fees - Other | 0 | 3,300 | 2,030 | 23,100 | 40,000 |
| Total 7043 · Professional Fees | 2,128 | 3,300 | 24,203 | 23,100 | 40,000 |
| 7045 · Security | | | | | |
| 70451 · Alarm Service | 912 | | 2,174 | | |
| 7045 · Security - Other | 1,066 | 1,800 | 7,923 | 12,600 | 22,000 |
| Total 7045 · Security | 1,978 | 1,800 | 10,097 | 12,600 | 22,000 |
| 7059 · Publications and Legal Notices | | | | | |
| 70591 · Membership Dues | 0 | | 1,005 | | |
| 7059 · Publications and Legal Notices - Other | 0 | 160 | 0 | 1,120 | 2,000 |
| Total 7059 · Publications and Legal Notices | 0 | 160 | 1,005 | 1,120 | 2,000 |
| 7073 · Training / Education | | | | | |
| 7074 · Transportation and Travel | 0 | 420 | 3,175 | 2,940 | 5,000 |
| 70742 · Meal/Food Reimbursement | 0 | | 49 | | |
| 7074 · Transportation and Travel - Other | 0 | 160 | 1,444 | 1,120 | 2,000 |
| Total 7074 · Transportation and Travel | 0 | 160 | 1,493 | 1,120 | 2,000 |

Tulare Public Cemetery District
Profit & Loss Budget Performance

January 2023

7:44 AM
 03/17/23
 Accrual Basis

| | Jan 23 | Budget | Jul '22 - Jan 23 | YTD Budget | Annual Budget |
|---|---------------|----------------|------------------|----------------|------------------|
| 7081 · Utilities | | | | | |
| 77100 · SCE KERN ELECTRIC | 388 | | 3,733 | 0 | 0 |
| 77101 · SCE ELECTRIC NORTH | 94 | | 7,733 | | |
| 77200 · SO Cal Gas | 723 | | 1,249 | 0 | 0 |
| 77300 · Water, Sewer | 1,169 | | 21,525 | 0 | 0 |
| 779001 · Waste Disposal North | 933 | | 3,696 | | |
| 79000 · Waste Disposal Kern | 1,172 | | 8,968 | 0 | 0 |
| 7081 · Utilities - Other | 0 | 5,900 | 0 | 41,300 | 71,000 |
| Total 7081 · Utilities | 4,479 | 5,900 | 46,905 | 41,300 | 71,000 |
| 7090 · Vehicle Expense | 0 | 0 | 0 | 100 | 100 |
| 7425 · Taxes | 0 | 108 | 1,427 | 756 | 1,300 |
| 8000 · Land | 0 | 2,083 | 0 | 14,581 | 25,000 |
| 8001 · Graves Repurchase | 700 | 2,500 | 7,700 | 17,500 | 30,000 |
| 8100 · Building and Improvements | 0 | 4,200 | 0 | 29,400 | 50,000 |
| 8300 · Equipment | 0 | 4,200 | 107,211 | 29,400 | 50,000 |
| 8301 · Grounds Maintenance Equipment | 0 | 4,200 | 0 | 29,400 | 50,000 |
| 8300 · Equipment - Other | 0 | | | | |
| Total 8300 · Equipment | 0 | 4,200 | 107,211 | 29,400 | 50,000 |
| Total Expense | 99,942 | 120,806 | 883,089 | 845,912 | 1,450,150 |
| Net Ordinary Income | 43,889 | 1,701 | -22,609 | 11,667 | 19,550 |
| Other Income/Expense | | | | | |
| Other Income | | | | | |
| 9100 · Endowment - 773 | | | | | |
| 9101 · Endowment Revenue -Current Serv | 13,768 | 6,250 | 64,221 | 43,750 | 75,000 |
| 9102 · Interest Income - Endowment 773 | 0 | 2,500 | 14,090 | 17,500 | 30,000 |
| 9100 · Endowment - 773 - Other | 0 | | 0 | 0 | 0 |
| Total 9100 · Endowment - 773 | 13,768 | 8,750 | 78,311 | 61,250 | 105,000 |
| 9200 · Fund for Future Expansion - 807 | | | | | |
| 9201 · Rent and Concessions - 807 | 0 | 1,083 | 13,000 | 7,581 | 13,000 |
| 9203 · Interest Income - 807 | 0 | 167 | 1,817 | 1,169 | 2,000 |
| 9204 · Future Expansion Current Serv | 979 | 4,000 | 10,436 | 28,000 | 48,000 |
| Total 9200 · Fund for Future Expansion - 807 | 979 | 5,250 | 25,253 | 36,750 | 63,000 |
| 9300 · Unreserved Funds - 817 | | | | | |
| 9301 · Interest Income - 817 | 0 | 292 | 2,328 | 2,044 | 3,500 |
| Total 9300 · Unreserved Funds - 817 | 0 | 292 | 2,328 | 2,044 | 3,500 |
| Total Other Income | 14,747 | 14,292 | 105,891 | 100,044 | 171,500 |

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

January 2023

| | Jan 23 | Budget | Jul '22 - Jan 23 | YTD Budget | Annual Budget |
|--|---------------|-----------|------------------|------------|---------------|
| Other Expense | | | | | |
| 7432 - Appropriation for Contingencies | 0 | 15,920 | 0 | 111,440 | 191,050 |
| Total Other Expense | 0 | 15,920 | 0 | 111,440 | 191,050 |
| Net Other Income | 14,747 | -1,628 | 105,891 | -11,396 | -19,550 |
| Net Income | 58,636 | 73 | 83,282 | 271 | 0 |

**Tulare Public Cemetery District
Reconciliation Detail**

10150 · Bank of The Sierra - CHK ACCT, Period Ending 01/31/2023

| Type | Date | Num | Name | Clr | Amount | Balance |
|--|------------|------|----------------------------------|-----|--------------------|--------------------|
| Beginning Balance | | | | | | 95,479.01 |
| Cleared Transactions | | | | | | |
| Checks and Payments - 52 items | | | | | | |
| Bill Pmt -Check | 12/05/2022 | 3642 | Reed Shaffer | √ | -2,905.07 | -2,905.07 |
| Bill Pmt -Check | 12/11/2022 | 3659 | Health Benefits Unit | √ | -18,156.72 | -21,061.79 |
| Bill Pmt -Check | 12/11/2022 | 3665 | PLOTBOX | √ | -2,700.00 | -23,761.79 |
| Bill Pmt -Check | 12/11/2022 | 3657 | Element Security Solutions, Inc. | √ | -2,041.25 | -25,803.04 |
| Bill Pmt -Check | 12/11/2022 | 3671 | TULARE COUNTY ROLL-OFF | √ | -1,720.40 | -27,523.44 |
| Bill Pmt -Check | 12/11/2022 | 3649 | Andy Hinojosa III CPA | √ | -1,125.00 | -28,648.44 |
| Bill Pmt -Check | 12/11/2022 | 3648 | Affordable Funeral Supply, LLC | √ | -779.48 | -29,427.92 |
| Bill Pmt -Check | 12/11/2022 | 3658 | Ewing Irrigation Products Inc. | √ | -641.79 | -30,069.71 |
| Bill Pmt -Check | 12/11/2022 | 3666 | Reed Shaffer | √ | -462.10 | -30,531.81 |
| Bill Pmt -Check | 12/11/2022 | 3662 | Lowe's | √ | -461.09 | -30,992.90 |
| Bill Pmt -Check | 12/11/2022 | 3651 | Boot Barn, Inc. | √ | -431.51 | -31,424.41 |
| Check | 12/16/2022 | 3688 | <i>Emp. paychek</i> | √ | -253.50 | -31,677.91 |
| Bill Pmt -Check | 12/28/2022 | 3678 | California Busniness Machines | √ | -423.16 | -32,101.07 |
| Bill Pmt -Check | 12/28/2022 | 3680 | Lowe's | √ | -302.35 | -32,403.42 |
| Bill Pmt -Check | 12/28/2022 | 3679 | Home Depot Credit Services | √ | -221.49 | -32,624.91 |
| Bill Pmt -Check | 12/28/2022 | 3675 | AGUILAR, ALBERTO | √ | -100.00 | -32,724.91 |
| Bill Pmt -Check | 12/28/2022 | 3682 | Ramos, Carlos | √ | -100.00 | -32,824.91 |
| Bill Pmt -Check | 12/28/2022 | 3674 | Action Equipment Rentals, Inc. | √ | -86.40 | -32,911.31 |
| Bill Pmt -Check | 12/28/2022 | 3676 | AT & T Mobility | √ | -52.20 | -32,963.51 |
| Bill Pmt -Check | 12/28/2022 | 3681 | Office Depot | √ | -50.43 | -33,013.94 |
| Check | 12/30/2022 | EFT | Paychex of New York LLC | √ | -358.90 | -33,372.84 |
| Bill Pmt -Check | 01/06/2023 | 3707 | Health Benefits Unit | √ | -9,078.36 | -42,451.20 |
| Bill Pmt -Check | 01/06/2023 | 3710 | Pinnacle Technology | √ | -3,232.84 | -45,684.04 |
| Bill Pmt -Check | 01/06/2023 | 3705 | Christy Vault Co, Inc. | √ | -1,525.00 | -47,209.04 |
| Bill Pmt -Check | 01/06/2023 | 3715 | TULARE COUNTY ROLL-OFF | √ | -1,265.40 | -48,474.44 |
| Bill Pmt -Check | 01/06/2023 | 3711 | Roche Oil, Inc. | √ | -718.28 | -49,192.72 |
| Bill Pmt -Check | 01/06/2023 | 3714 | Tulare County Counsel | √ | -678.30 | -49,871.02 |
| Bill Pmt -Check | 01/06/2023 | 3713 | SoCalGas | √ | -346.19 | -50,217.21 |
| Bill Pmt -Check | 01/06/2023 | 3716 | Waste Management/USA Waste | √ | -318.28 | -50,535.49 |
| Bill Pmt -Check | 01/06/2023 | 3683 | S&J Appliances | √ | -225.00 | -50,760.49 |
| Bill Pmt -Check | 01/06/2023 | 3708 | Leaf | √ | -210.36 | -50,970.85 |
| Bill Pmt -Check | 01/06/2023 | 3709 | Office Depot | √ | -187.53 | -51,158.38 |
| Bill Pmt -Check | 01/11/2023 | EFT | AT & T Internet | √ | -70.00 | -51,228.38 |
| Bill Pmt -Check | 01/12/2023 | EFT | CALPERS | √ | -3,061.14 | -54,289.52 |
| Check | 01/13/2023 | EFT | Paychex of New York LLC | √ | -15,677.55 | -69,967.07 |
| Check | 01/13/2023 | EFT | Paychex of New York LLC | √ | -541.45 | -70,508.52 |
| Bill Pmt -Check | 01/17/2023 | EFT | CALPERS | √ | -5,753.14 | -76,261.66 |
| Check | 01/17/2023 | EFT | Paychex of New York LLC | √ | -4,545.70 | -80,807.36 |
| Check | 01/18/2023 | EFT | AT & T Phone's | √ | -159.96 | -80,967.32 |
| Bill Pmt -Check | 01/20/2023 | EFT | City of Tulare | √ | -1,034.24 | -82,001.56 |
| Check | 01/20/2023 | EFT | Paychex of New York LLC | √ | -251.96 | -82,253.52 |
| Bill Pmt -Check | 01/26/2023 | EFT | Southern California Edison | √ | -481.62 | -82,735.14 |
| Check | 01/26/2023 | EFT | Paychex of New York LLC | √ | -298.95 | -83,034.09 |
| Bill Pmt -Check | 01/26/2023 | EFT | AT&T #55968788463356 | √ | -296.91 | -83,331.00 |
| Check | 01/27/2023 | EFT | Paychex of New York LLC | √ | -15,876.09 | -99,207.09 |
| Check | 01/27/2023 | EFT | Paychex of New York LLC | √ | -14,474.66 | -113,681.75 |
| Check | 01/27/2023 | EFT | Paychex of New York LLC | √ | -4,583.26 | -118,265.01 |
| Check | 01/27/2023 | EFT | Paychex of New York LLC | √ | -313.84 | -118,578.85 |
| Bill Pmt -Check | 01/28/2023 | EFT | AT & T Phone's | √ | -227.05 | -118,805.90 |
| Check | 01/30/2023 | EFT | Paychex of New York LLC | √ | -703.37 | -119,509.27 |
| Check | 01/30/2023 | EFT | Paychex of New York LLC | √ | -503.99 | -120,013.26 |
| Check | 01/31/2023 | EFT | Bank Of The Seirra | √ | -45.00 | -120,058.26 |
| Total Checks and Payments | | | | | -120,058.26 | -120,058.26 |
| Deposits and Credits - 14 items | | | | | | |
| Bill Pmt -Check | 07/18/2022 | 3436 | LABORMAX STAFFING | √ | 0.00 | 0.00 |

**Tulare Public Cemetery District
Reconciliation Detail**

10150 · Bank of The Sierra - CHK ACCT, Period Ending 01/31/2023

| Type | Date | Num | Name | Clr | Amount | Balance |
|--------------------------------------|------------|---------|---|-----|-------------------|-------------------|
| Deposit | 01/05/2023 | | | √ | 1,824.49 | 1,824.49 |
| Deposit | 01/05/2023 | | | √ | 11,395.04 | 13,219.53 |
| Deposit | 01/13/2023 | | | √ | 3,408.67 | 16,628.20 |
| Deposit | 01/13/2023 | | | √ | 39,890.52 | 56,518.72 |
| Deposit | 01/13/2023 | | | √ | 100,000.00 | 156,518.72 |
| Deposit | 01/26/2023 | | | √ | 2,475.22 | 158,993.94 |
| Deposit | 01/26/2023 | | | √ | 3,029.91 | 162,023.85 |
| Deposit | 01/26/2023 | | | √ | 6,844.30 | 168,868.15 |
| Deposit | 01/26/2023 | | | √ | 24,000.13 | 192,868.28 |
| Deposit | 01/30/2023 | Deposit | Paychex of New York LLC | √ | 190.15 | 193,058.43 |
| Deposit | 01/30/2023 | Deposit | Paychex of New York LLC | √ | 703.37 | 193,761.80 |
| Deposit | 01/30/2023 | Deposit | Paychex of New York LLC | √ | 14,474.66 | 208,236.46 |
| Check | 02/23/2023 | 3770 | VOID | √ | 0.00 | 208,236.46 |
| Total Deposits and Credits | | | | | <u>208,236.46</u> | <u>208,236.46</u> |
| Total Cleared Transactions | | | | | <u>88,178.20</u> | <u>88,178.20</u> |
| Cleared Balance | | | | | 88,178.20 | 183,657.21 |
| Uncleared Transactions | | | | | | |
| Checks and Payments - 6 items | | | | | | |
| Bill Pmt -Check | 12/11/2022 | 3653 | CAPC - Calif Assoc of Public Cemeteries | | -630.00 | -630.00 |
| Bill Pmt -Check | 01/06/2023 | 3712 | Sanchez Brothers | | -3,100.00 | -3,730.00 |
| Bill Pmt -Check | 01/06/2023 | 3704 | Barnes Memorials | | -3,000.00 | -6,730.00 |
| Bill Pmt -Check | 01/06/2023 | 3706 | Element Security Solutions, Inc. | | -1,395.00 | -8,125.00 |
| Bill Pmt -Check | 01/25/2023 | 3717 | LABORMAX STAFFING | | -893.22 | -9,018.22 |
| Bill Pmt -Check | 01/31/2023 | 3743 | California Department of Tax and Fee Admi | | -3,455.00 | -12,473.22 |
| Total Checks and Payments | | | | | <u>-12,473.22</u> | <u>-12,473.22</u> |
| Total Uncleared Transactions | | | | | <u>-12,473.22</u> | <u>-12,473.22</u> |
| Register Balance as of 01/31/2023 | | | | | <u>75,704.98</u> | <u>171,183.99</u> |

Tulare Public Cemetery District
Reconciliation Detail

10500 · Cash in Treasury (772), Period Ending 01/31/2023

| Type | Date | Num | Name | Clr | Amount | Balance |
|--|------------|-----------|-------------------|-----|--------------------|--------------------|
| Beginning Balance | | | | | | 274,159.81 |
| Cleared Transactions | | | | | | |
| Checks and Payments - 11 items | | | | | | |
| Invoice | 12/29/2022 | 14815 | TULARE COUNTY PVQ | √ | -11,395.04 | -11,395.04 |
| Invoice | 12/29/2022 | 14816 | TULARE COUNTY PVQ | √ | -1,824.49 | -13,219.53 |
| Invoice | 01/05/2023 | 14818 | TULARE COUNTY PVQ | √ | -100,000.00 | -113,219.53 |
| Invoice | 01/05/2023 | 14817 | TULARE COUNTY PVQ | √ | -21,500.00 | -134,719.53 |
| Invoice | 01/05/2023 | 14817 | TULARE COUNTY PVQ | √ | -18,390.52 | -153,110.05 |
| Invoice | 01/05/2023 | 14819 | TULARE COUNTY PVQ | √ | -3,408.67 | -156,518.72 |
| Invoice | 01/19/2023 | 14820 pvq | TULARE COUNTY PVQ | √ | -21,500.00 | -178,018.72 |
| Invoice | 01/19/2023 | 14821 pvq | TULARE COUNTY PVQ | √ | -6,844.30 | -184,863.02 |
| Invoice | 01/19/2023 | 14820 pvq | TULARE COUNTY PVQ | √ | -2,500.13 | -187,363.15 |
| Invoice | 01/19/2023 | 14823 pvq | TULARE COUNTY PVQ | √ | -2,475.22 | -189,838.37 |
| Invoice | 01/26/2023 | 14822 pvq | TULARE COUNTY PVQ | √ | -3,029.91 | -192,868.28 |
| Total Checks and Payments | | | | | -192,868.28 | -192,868.28 |
| Deposits and Credits - 13 items | | | | | | |
| Transfer | 01/03/2023 | | | √ | 3,416.63 | 3,416.63 |
| Transfer | 01/03/2023 | | | √ | 8,151.20 | 11,567.83 |
| Transfer | 01/03/2023 | | | √ | 25,423.80 | 36,991.63 |
| Transfer | 01/05/2023 | | | √ | 3,962.50 | 40,954.13 |
| Deposit | 01/10/2023 | Deposit | Tax Apportionment | √ | 13,269.56 | 54,223.69 |
| Transfer | 01/17/2023 | | | √ | 39,213.48 | 93,437.17 |
| Transfer | 01/18/2023 | | | √ | 1,580.91 | 95,018.08 |
| Transfer | 01/18/2023 | | | √ | 3,662.50 | 98,680.58 |
| Transfer | 01/23/2023 | | | √ | 54,233.54 | 152,914.12 |
| Transfer | 01/26/2023 | | | √ | 1,029.70 | 153,943.82 |
| Transfer | 01/30/2023 | | | √ | 13,117.50 | 167,061.32 |
| Transfer | 01/30/2023 | | | √ | 100,000.00 | 267,061.32 |
| Transfer | 01/31/2023 | | | √ | 6,466.60 | 273,527.92 |
| Total Deposits and Credits | | | | | 273,527.92 | 273,527.92 |
| Total Cleared Transactions | | | | | 80,659.64 | 80,659.64 |
| Cleared Balance | | | | | 80,659.64 | 354,819.45 |
| Register Balance as of 01/31/2023 | | | | | 80,659.64 | 354,819.45 |

**Tulare Public Cemetery District
Reconciliation Detail**

10600 · Endowment - Reserved (773), Period Ending 01/31/2023

| Type | Date | Num | Name | Clr | Amount | Balance |
|--|------------|-----|------|-----|-------------------------|----------------------------|
| Beginning Balance | | | | | | 1,762,158.25 |
| Cleared Transactions | | | | | | |
| Deposits and Credits - 11 items | | | | | | |
| Transfer | 01/03/2023 | | | √ | 393.00 | 393.00 |
| Transfer | 01/03/2023 | | | √ | 1,176.00 | 1,569.00 |
| Transfer | 01/03/2023 | | | √ | 2,157.00 | 3,726.00 |
| Transfer | 01/05/2023 | | | √ | 393.00 | 4,119.00 |
| Transfer | 01/17/2023 | | | √ | 2,897.00 | 7,016.00 |
| Transfer | 01/18/2023 | | | √ | 195.00 | 7,211.00 |
| Transfer | 01/18/2023 | | | √ | 393.00 | 7,604.00 |
| Transfer | 01/23/2023 | | | √ | 5,450.00 | 13,054.00 |
| Transfer | 01/26/2023 | | | √ | 195.00 | 13,249.00 |
| Transfer | 01/30/2023 | | | √ | 737.00 | 13,986.00 |
| Transfer | 01/31/2023 | | | √ | 588.00 | 14,574.00 |
| Total Deposits and Credits | | | | | <u>14,574.00</u> | <u>14,574.00</u> |
| Total Cleared Transactions | | | | | <u>14,574.00</u> | <u>14,574.00</u> |
| Cleared Balance | | | | | <u>14,574.00</u> | <u>1,776,732.25</u> |
| Register Balance as of 01/31/2023 | | | | | <u>14,574.00</u> | <u>1,776,732.25</u> |
| Ending Balance | | | | | <u>14,574.00</u> | <u>1,776,732.25</u> |

**Tulare Public Cemetery District
Reconciliation Detail**

10700 · Cash in Expansion Account (807), Period Ending 01/31/2023

| | <u>Type</u> | <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Clr</u> | <u>Amount</u> | <u>Balance</u> |
|--|-------------|-------------|------------|-------------|------------|--------------------|--------------------|
| Beginning Balance | | | | | | | 238,034.84 |
| Cleared Transactions | | | | | | | |
| Checks and Payments - 1 item | | | | | | | |
| | Transfer | 01/30/2023 | | | √ | -100,000.00 | -100,000.00 |
| Total Checks and Payments | | | | | | -100,000.00 | -100,000.00 |
| Deposits and Credits - 1 item | | | | | | | |
| | Transfer | 01/31/2023 | | | √ | 8,550.00 | 8,550.00 |
| Total Deposits and Credits | | | | | | 8,550.00 | 8,550.00 |
| Total Cleared Transactions | | | | | | -91,450.00 | -91,450.00 |
| Cleared Balance | | | | | | -91,450.00 | 146,584.84 |
| Register Balance as of 01/31/2023 | | | | | | -91,450.00 | 146,584.84 |
| Ending Balance | | | | | | -91,450.00 | 146,584.84 |

Tulare Public Cemetery District
Reconciliation Detail

10900 · Endowment - Unreserved (817), Period Ending 01/31/2023

| | <u>Type</u> | <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Clr</u> | <u>Amount</u> | <u>Balance</u> |
|-----------------------------------|-------------|-------------|------------|-------------|------------|---------------|--------------------------|
| Beginning Balance | | | | | | | <u>258,284.77</u> |
| Cleared Balance | | | | | | | <u>258,284.77</u> |
| Register Balance as of 01/31/2023 | | | | | | | <u>258,284.77</u> |
| Ending Balance | | | | | | | <u><u>258,284.77</u></u> |

Final Tulare Cemetery Budget 2022-23

Approved/Good

| REVENUES | Budgeted | Budgeted | Income | Income | Income |
|----------------------------|------------------|------------------|------------------|------------------|----------------|
| | 2022-23 | 2021-2022 | 2020-2021 | 2019-2020 | 2018-2019 |
| 772 | | | | | |
| Available Resources | 350000 | 391,418 | | | |
| 4001 Pr Tx-Cur Se | 175000 | 166,000 | 156,919 | 153,437 | 146,641 |
| 4006 Pr Tx-Cr Uns | 9,000 | 9,000 | 18,539 | 9,231 | 8,733 |
| 4008 Pr Tx-Pr Sec | 3,040 | 3,040 | 2,395 | 2,761 | 2,746 |
| 4009 Pr Tx-Pr Uns | 130 | 130 | 90 | 153 | 131 |
| 4030 Suppl Tx Cs | 2,800 | 2,800 | 1,807 | 2,981 | 2,827 |
| 4033 Suppl Prior | 400 | 400 | 598 | 573 | 393 |
| 4052 Other Taxes | | | | | |
| 4060 Residual Dist | 6,500 | 6,500 | 10,305 | 6,905 | 6,510 |
| 4069 PT Facilities | 5,900 | 5,900 | 6,870 | 6,221 | 5,894 |
| 5000 I/G Revenue | 30 | 30 | 27 | 29 | 63 |
| 5050 Prop Tax Rel | 1,200 | 1,200 | 1,238 | 1,277 | 1,292 |
| Total Property | 204,000 | 195,000 | 198,788 | 183,568 | 175,230 |
| 4801 Interest | 7000 | 3,000 | 6,207 | 5,621 | 2,898 |
| 5400 Curr Serv | 800000 | 732,182 | 1,020,049 | 707,269 | 607,346 |
| 5450 Concrete Bases | 80000 | | | | |
| 5805 Misc Revenue | 25000 | 2,000 | 32,360 | 7,141 | 0 |
| 5834 Restitution | 1200 | 1,200 | 1,200 | 600 | |
| 5835 Other Revenue | 2500 | 15,000 | 3,912 | 10,950 | 23,898 |
| Total 772 | 1,469,700 | 1,339,800 | 1,262,516 | 915,149 | 809,372 |
| 773 | | | | | |
| 4801 Interest | 30000 | 25,000 | 23,474 | 39,810 | 25,574 |
| 5400 Curr Serv | 75000 | 60,000 | 93,484 | 60,681 | 65,874 |
| 5835 Oth Revenue | 0 | 0 | 0 | 0 | 0 |
| Total | 105,000 | 85,000 | 116,958 | 100,491 | 91,448 |
| 807 | | | | | |
| Fd for Fut Expans | | | | | |
| 4801 Interest | 2000 | 1,400 | 995 | 1,582 | 805 |
| 4807 Facility Rent | 13000 | 15,000 | 17,200 | 21,400 | 8,400 |
| 5400 Curr Serv | 48000 | 15,000 | 18,902 | 0 | 0 |
| Total | 63,000 | 31,400 | 37,097 | 22,982 | 9,205 |
| 817 | | | | | |
| Unreserved Funds | | | | | |
| 4801 Interest | 3500 | 5,000 | 4,379 | 6,176 | 308 |
| 5400 Curr Serv | 0 | 0 | 0 | 0 | 12,905 |
| Total | 3,500 | 5,000 | 4,379 | 6,176 | 13,213 |
| TOTAL REVENUES | 1,641,200 | 1,461,200 | 1,420,950 | 1,044,798 | 923,238 |

Final Tulare Cemetery Budget 2022-23

772 EXPENSES

| | Budgeted 2022-23 | Budgeted 2021-2022 | Expense 2020-2021 | Expense 2019-2020 | Expense 2018-2019 |
|---|---------------------|-----------------------|----------------------|----------------------|----------------------|
| 6001 Regular Salaries | 530000 | 525,000 | 409,928 | 258,533 | 246,339 |
| 6002 Overtime Pay | 15000 | 5,000 | 13,854 | 9,730 | 4,210 |
| 6004 Health Insurance | 118000 | 75,000 | 54,753 | 72,233 | 35,258 |
| 6005 Extra Help | 4000 | 4,000 | 14,810 | 68,808 | 55,683 |
| 6008 Director's Fee | 3000 | 4,000 | 3,650 | 2,325 | 2,475 |
| 6011 Retirement | 37500 | 45,000 | 39,898 | 33,568 | 23,638 |
| 6012 Social Security | 41000 | 40,000 | 32,684 | 20,522 | 16,489 |
| 6015 Worker's Comp Ins | 31000 | 20,000 | 8,244 | 22,323 | 15,646 |
| 6016 Unemployment Ins | 3100 | 3,000 | 2,371 | 1,624 | 4,624 |
| 6020 Prior Year Payroll Taxes | 0 | 0 | 4,902 | -12 | |
| 6000 Payroll & Emp Benefits-Other | 500 | 0 | 4,902 | -12 | |
| Total Salaries & Employee Benefits | 783,100 | 721,000 | 585,094 | 489,654 | 404,362 |
| 7004 Clothing & Personal Supplies | 5000 | 7,000 | 4,594 | 4,007 | 3,146 |
| 7005 Telecommunications | 6500 | 6,000 | 6,126 | 7,171 | 5,203 |
| 7006 Garden Crypts/Vaults | See Below | 75,000 | 95,102 | 71,660 | 57,392 |
| 7008 Freight/Delivery Fees | 1000 | 1,500 | 2,205 | 1,491 | 0 |
| 7009 Household Supplies | 1500 | 20,000 | 15,838 | 17,029 | 20,407 |
| 7010 Insurance | 35000 | | | | |
| 7011 Concrete Base for Headstone | See Below | | | | |
| 7025 Mileage Reimbursement Exp | 1000 | 200 | 0 | 67 | |
| 7030 Repairs Maintenance | 100000 | 110,000 | 165,666 | 110,413 | 143,155 |
| 7036 Office Expense | 42000 | 20,000 | 24,533 | 13,712 | 10,929 |
| 7039 Miscellaneous | 1500 | 700 | 17,097 | 661 | 2,740 |
| 7043 Professional Expense | 40000 | 50,000 | 53,116 | 40,542 | 39,964 |
| 7045 Security Expense | 22000 | 25,000 | 3,956 | 2,170 | 1,144 |
| 7059 Publications & Legal Notices | 2000 | 3,000 | 4,553 | 6,877 | 2,479 |
| 7073 Training | 5000 | 10,000 | 3,864 | 6,769 | 7,167 |
| 7074 Transportation and Travel | 2000 | | | | |
| 7081 Utilities | 71000 | 50,000 | 59,984 | 41,742 | 45,351 |
| 7090 Vehicle Expense | 100 | | | | |
| Total Services & Supplies | 335,600 | 378,400 | 456,634 | 324,311 | 339,077 |
| 7003 Tax Admin Fee/Penalties | 150 | 500 | 569 | 1,317 | 0 |
| 7425 Taxes & Assessments | 1300 | 1,300 | 247 | 1,299 | 1,299 |
| 7006 Garden Crypts/Vaults | 90000 | | | | |
| 7011 Concrete Bases | 80000 | | | | |
| 7037 Marketing | 5000 | | | | |
| CAPITAL OUTLAY | | | | | |
| 8000 Land-(Niches) | 25000 | 0 | 0 | 0 | 0 |
| 8001 Cem Plots Repurchase | 30000 | 5,000 | 10,800 | 4,865 | 7,889 |
| 8100 Bldg & Improv | 50000 | 100,000 | 69,109 | 0 | 0 |
| 8300 New-FAA (New Equipment) | 50000 | 133,600 | 125,217 | 52,190 | 0 |
| Total | 155,000 | 238,600 | 205,126 | 57,055 | 7,889 |
| 9999 Covid 19 Exp | | 2080 | | | |
| SUBTOTAL | 1,450,150 | 1,339,800 | 1,249,750 | 873,636 | 752,627 |
| 7432 Contingencies | 191050 | 121,400 | 0 | 0 | 0 |
| TOTAL BUDGET 772 | 1,641,200 | 1,461,200 | 1,249,750 | 873,636 | 752,627 |

APPROVED BUDGET - SPECIAL DISTRICTS
 FINAL BUDGET FOR FISCAL YEAR 2022-23
 PAGE 1 OF 3

DISTRICT NAME _ Tulare Public Cemetery District

FUND NO ___ 772 _____

(USE WHOLE DOLLARS ONLY-NO CENTS)

| AVAILABLE RESOURCES | 2021-2022 Budget/Actual (OPTIONAL)* | 2022-2023 Budget |
|--|--|------------------|
| CASH | | |
| 1. Cash Balance - July 1, 2022 | \$ | 350,000.00 |
| Less Cash Reserves: (Specify) | | |
| 2. _____ | | |
| 3. _____ | | |
| 4. _____ | | |
| 5. Total Beginning Cash Available (Line 1 minus Lines 2 thru 4) | \$ | 350000 |

Review Balance

BUDGETED REVENUES (See your monthly BA-A203 report for a listing of your revenue accounts)

| | ACCOUNT | | |
|--|----------|--|---------|
| 6. Property Taxes-Current Secured | 4001 | | 175000 |
| 7. Property Taxes-Current Unsecured | 4006 | | 9000 |
| 8. Property Taxes-Prior Secured | 4008 | | 3040 |
| 9. Property Taxes-Prior Unsecured | 4009 | | 130 |
| 10. Supp. Property Taxes-Current Secured | 4030 | | 2800 |
| 11. Supp. Property Taxes-Prior | 4033 | | 400 |
| 12. Other Taxes | 4052 | | |
| 13. Interest (in PPP) | 4801 | | 7000 |
| 14. Use of money and property | 4800 | | |
| 15. Rents and Concessions | 4807 | | |
| 16. Aid From Other Governmental Agencies | 5000 | | 30 |
| Concrete Bases | 5450 | | 80000 |
| 17. St Homeowners Property Tax Relief | 5050 | | 1200 |
| 18. St Aid-Supp. Subvention-SD | 5052 | | |
| 19. Charges for Current Services | 5400 | | 800000 |
| 20. Charges for Cur Serv-Water & Sewer | 5531 | | |
| 21. Burial Fee | 5542 | | |
| 22. Miscellaneous Revenues | 5805 | | 25000 |
| 23. Other Sales-Taxable | 5816 | | |
| 24. Other Revenue | 5835 | | 2500 |
| # Restitution | 5834 | | 1200 |
| 25. Residual Dist | 4060 | | 6500 |
| 26. PT Facilities | 4069 | | 5900 |
| 27. Total Budgeted Revenues (Lines 6 thru 26) | Total \$ | | 1119700 |
| 28. Total Available Resources (Line 5 plus Line 27) | Total \$ | | 1469700 |

* Prior year budget/actual is optional as a reference only.

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

2022

May 31, 22

ASSETS

Current Assets

Checking/Savings

| | |
|--|--------------|
| 00 · Clearing Acct. | 41,544.59 |
| 10100 · Petty Cash | 476.96 |
| 10150 · Bank of The Sierra - CHK ACCT | 66,483.57 |
| 10500 · Cash in Treasury (772) | 322,955.78 |
| 10600 · Endowment - Reserved (773) | |
| 1620 · Edowment Care 1620 | 316,017.92 |
| 10600 · Endowment - Reserved (773) - Other | 1,388,357.79 |

Total 10600 · Endowment - Reserved (773) 1,704,375.71

| | |
|---|------------|
| 10700 · Cash in Expansion Account (807) | 205,116.49 |
| 10900 · Endowment - Unreserved (817) | 292,954.30 |

Total Checking/Savings 2,633,907.40

Accounts Receivable

| | |
|---|-----------|
| 11001 · Accounts Receivable - PVQ (772) | 21,500.00 |
|---|-----------|

Total Accounts Receivable 21,500.00

Other Current Assets

| | |
|---------------------------|--------|
| 12001 · Undeposited Funds | 826.70 |
|---------------------------|--------|

Total Other Current Assets 826.70

Total Current Assets 2,656,234.10

TOTAL ASSETS

2,656,234.10

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

| | |
|--------------------------|-----------|
| 20000 · Accounts Payable | 45,991.89 |
|--------------------------|-----------|

Total Accounts Payable 45,991.89

Other Current Liabilities

| | |
|-----------------------------|-----------|
| 24000 · Payroll Liabilities | 22,144.27 |
| 24010 · Pension Payable | 3,367.01 |
| 25500 · Sales Tax Payable | 1,430.54 |

Total Other Current Liabilities 26,941.82

Total Current Liabilities 72,933.71

Total Liabilities 72,933.71

Equity

| | |
|----------------------|--------------|
| 30000 · Fund Balance | 2,431,807.92 |
| Net Income | 151,492.47 |

Total Equity 2,583,300.39

TOTAL LIABILITIES & EQUITY

2,656,234.10

Handwritten notes on the right side of the page:

- A large circled "2022" at the top right.
- A vertical note: "Cash 2022 Balance" with a checkmark and a large arrow pointing to the 2022 total assets line.
- A circled note: "10,648,243.01" with a checkmark and a large arrow pointing to the 10600 Endowment - Reserved (773) line.

11:52 AM

07/25/22

Accrual Basis

Tulare Public Cemetery District

Balance Sheet

As of June 30, 2022

2022

Jun 30, 22

ASSETS

Current Assets

Checking/Savings

00 - Clearing Acct. 1,374.70

10100 - Petty Cash 476.96

10150 - Bank of The Sierra - CHK ACCT 8,766.70

10500 - Cash in Treasury (772) 467,019.00

10600 - Endowment - Reserved (773)

1620 - Edowment Care 1620 316,017.92

10600 - Endowment - Reserved (773) - Other 1,406,042.72

Total 10600 - Endowment - Reserved (773) 1,722,060.64

10700 - Cash in Expansion Account (807) 211,617.95

10900 - Endowment - Unreserved (817) 293,670.02

Total Checking/Savings 2,704,985.97

Accounts Receivable

11001 - Accounts Receivable - PVQ (772) 44,435.94

Total Accounts Receivable 44,435.94

Other Current Assets

12001 - Undeposited Funds -548.00

Total Other Current Assets -548.00

Total Current Assets 2,748,873.91

TOTAL ASSETS 2,748,873.91

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 - Accounts Payable 54,589.18

Total Accounts Payable 54,589.18

Other Current Liabilities

24000 - Payroll Liabilities 20,332.28

25500 - Sales Tax Payable 2,275.69

Total Other Current Liabilities 22,607.97

Total Current Liabilities 77,197.15

Total Liabilities 77,197.15

Equity

30000 - Fund Balance 2,431,807.92

Net Income 239,868.84

Total Equity 2,671,676.76

TOTAL LIABILITIES & EQUITY 2,748,873.91

on the 10/5/22/2022
\$521,246.00
Total

Tulare Public Cemetery District
Profit & Loss Budget Performance

June 2022

2022

| Ordinary Income/Expense | Jun 22 | Budget | Jul '21 - Jun 22 | YTD Budget | Annual Budget |
|---|----------------|----------------|------------------|------------------|------------------|
| Income | | | | | |
| 3999 · Total Beginning Cash Available | 0 | 32,618 | 0 | 391,418 | 391,418 |
| 4000 · County Taxes | | | | | |
| 4001 · Current Secured | 10,768 | 13,833 | 189,701 | 166,000 | 166,000 |
| 4006 · Current Unsecured | 0 | 750 | 200 | 9,000 | 9,000 |
| 4008 · Prior Secured | 0 | 253 | 0 | 3,040 | 3,040 |
| 4009 · Prior Unsecured | 0 | 11 | 0 | 130 | 130 |
| 4030 · Suppl Current Secured | 0 | 233 | 0 | 2,800 | 2,800 |
| 4033 · Suppl Prior Secured | 0 | 33 | 0 | 400 | 400 |
| 4052 · Other Taxes | 0 | | 9,252 | | |
| 4060 · Residual Distributions | 0 | 542 | 0 | 6,500 | 6,500 |
| 4069 · PT Facilities | 0 | 492 | 0 | 5,900 | 5,900 |
| 5000 · Aid-Other Governmental Agencies | 0 | 3 | 0 | 30 | 30 |
| 5050 · Homeowners Property Tax Relief | 0 | 100 | 0 | 1,200 | 1,200 |
| 4000 · County Taxes - Other | 0 | | 0 | 0 | 0 |
| Total 4000 · County Taxes | 10,768 | 16,250 | 199,152 | 195,000 | 195,000 |
| 4801 · Interest Income - 772 | 1,059 | 250 | 4,419 | 3,000 | 3,000 |
| 5400 · Charges for Current Services | 98,412 | 61,015 | 1,145,541 | 732,182 | 732,182 |
| 5450 · Concrete Base | 5,800 | | 53,600 | | |
| 5805 · Misc. Revenue | 67,239 | 167 | 105,678 | 2,000 | 2,000 |
| 5834 · Restitution | 0 | 100 | 1,589 | 1,200 | 1,200 |
| 5835 · Other Revenue | 0 | 1,250 | 2 | 15,000 | 15,000 |
| Total Income | 183,277 | 111,650 | 1,509,981 | 1,339,800 | 1,339,800 |
| Gross Profit | 183,277 | 111,650 | 1,509,981 | 1,339,800 | 1,339,800 |
| Expense | | | | | |
| 6000 · Payroll and Employee Benefits | | | | | |
| 6001 · Regular Payroll | 37,120 | 43,750 | 505,073 | 525,000 | 525,000 |
| 6002 · Overtime | 1,896 | 417 | 15,628 | 5,000 | 5,000 |
| 6004 · Health Insurance Benefits | 8,997 | 6,250 | 131,516 | 75,000 | 75,000 |
| 6005 · Extra Help | 0 | 333 | 0 | 4,000 | 4,000 |
| 6008 · Directors Fees | 250 | 333 | 2,900 | 4,000 | 4,000 |
| 6011 · Retirement-SD Portion | 3,894 | 3,750 | 47,060 | 45,000 | 45,000 |
| 6012 · Social Security and Medicare | 2,979 | 3,333 | 39,716 | 40,000 | 40,000 |
| 6015 · Workers Compensation Ins | 0 | 1,667 | 23,415 | 20,000 | 20,000 |
| 6016 · Unemployment Ins. | 0 | 250 | 3,007 | 3,000 | 3,000 |
| 6020 · - Prior Year Payroll Taxes | 0 | 0 | 7,648 | 0 | 0 |
| 6000 · Payroll and Employee Benefits - Other | 0 | 0 | 116 | 0 | 0 |
| Total 6000 · Payroll and Employee Benefits | 55,136 | 60,083 | 776,078 | 721,000 | 721,000 |

Tulare Public Cemetery District
Profit & Loss Budget Performance

June 2022

2022

| | Jun 22 | Budget | Jul '21 - Jun 22 | YTD Budget | Annual Budget |
|---|--------|--------|------------------|------------|---------------|
| 7003 - Penalties | | | | | |
| 70031 - Finance Charges / Fees | 0 | | 15 | | 500 |
| 7003 - Penalties - Other | 0 | 42 | 40 | 500 | 500 |
| Total 7003 - Penalties | 0 | 42 | 55 | 500 | 500 |
| 7004 - Clothing and Personal Supplies | | | | | |
| 70041 - Breakroom Supplies | 290 | | 2,102 | | |
| 70042 - PPE - Personal Protective Equip | 229 | | 421 | | |
| 70043 - First Aid Supplies | 190 | | 556 | | |
| 7004 - Clothing and Personal Supplies - Other | 150 | 583 | 3,404 | 7,000 | 7,000 |
| Total 7004 - Clothing and Personal Supplies | 859 | 583 | 6,482 | 7,000 | 7,000 |
| 7005 - Telecommunications | | | | | |
| 70051 - Internet | 167 | | 922 | | |
| 70052 - Phone Lines | 696 | | 2,489 | | |
| 70053 - Tablet | 53 | | 261 | | |
| 7005 - Telecommunications - Other | 0 | 500 | 3,012 | 6,000 | 6,000 |
| Total 7005 - Telecommunications | 915 | 500 | 6,683 | 6,000 | 6,000 |
| 7006 - Vaults and Liners | 6,780 | 6,250 | 94,264 | 75,000 | 75,000 |
| 7008 - Freight/Delivery Fees | 0 | | 8,109 | | |
| 7009 - Household Supplies | 0 | 125 | 919 | 1,500 | 1,500 |
| 7010 - Insurance | 0 | 1,667 | 25,691 | 20,000 | 20,000 |
| 7011 - Concrete Base for Headstones | 0 | | 46,000 | | |
| 7025 - Mileage Reimbursement Expense | 0 | 17 | 1,220 | 200 | 200 |
| 7030 - Maintenance and Repairs | | | | | |
| 70200 - Repair & Main. - Equipment | 9,059 | 0 | 48,844 | 0 | 0 |
| 70201 - Equipment & Supplies for Servic | 0 | | 4,562 | | |
| 70203 - Diesel for Equipment | 202 | | 5,607 | | |
| 70300 - Repair & Main. - Outside | 1,294 | 0 | 101,599 | 0 | 0 |
| 70301 - Safety Supplies & Compliance | 0 | | 2,757 | | |
| 70302 - Cleaning Supplies | 0 | | 1,168 | | |
| 70305 - Repair & Main. - Headstones/Con | 2,150 | | 8,300 | | |
| 70308 - Weed Control Spray for Grounds | 2,323 | | 2,323 | | |
| 70309 - Sprinkler Supplies / Repairs | 2,515 | | 2,515 | | |
| 70311 - Landscaping -flowers, trees, ba | 411 | | 745 | | |
| 70400 - Repair & Main. - Building | 0 | 0 | 18,291 | 0 | 0 |
| 70401 - Pest Control | 100 | | 1,444 | | |
| 7030 - Maintenance and Repairs - Other | 0 | 9,167 | 2,274 | 110,000 | 110,000 |
| Total 7030 - Maintenance and Repairs | 18,055 | 9,167 | 200,429 | 110,000 | 110,000 |

Tulare Public Cemetery District
Profit & Loss Budget Performance

June 2022

2022

| | Jun 22 | Budget | Jul '21 - Jun 22 | YTD Budget | Annual Budget |
|--|--------------|--------------|------------------|---------------|---------------|
| 7036 • Office Supplies and Expense | | | | | |
| 61000 • Copier/Equipment Lease | 0 | 0 | 1,560 | 0 | 0 |
| 62000 • Office Supplies | 506 | 0 | 8,533 | 0 | 0 |
| 63000 • Computer Repairs and Expense | 0 | 0 | 3,299 | 0 | 0 |
| 65000 • Software Programs/ Website | 0 | | 390 | | |
| 7036 • Office Supplies and Expense - Other | 360 | 1,667 | 10,392 | 20,000 | 20,000 |
| Total 7036 • Office Supplies and Expense | 867 | 1,667 | 24,174 | 20,000 | 20,000 |
| 7037 • Marketing | | | | | |
| 7039 • Miscellaneous | 164 | | 724 | | |
| 7043 • Professional Fees | 109 | 58 | 9,955 | 700 | 700 |
| 7043 • Professional Fees | | | | | |
| 63500 • County Admin Fees | 0 | 0 | 4,580 | 0 | 0 |
| 68100 • Accounting | 2,248 | 0 | 29,065 | 0 | 0 |
| 68200 • Auditing | 0 | 0 | 0 | 0 | 0 |
| 68300 • Legal | 3,809 | 0 | 25,385 | 0 | 0 |
| 7043 • Professional Fees - Other | 0 | 4,167 | 1,435 | 50,000 | 50,000 |
| Total 7043 • Professional Fees | 6,057 | 4,167 | 60,464 | 50,000 | 50,000 |
| 7045 • Security | | | | | |
| 70451 • Alarm Service | 0 | | 14 | | |
| 7045 • Security - Other | 1,065 | 2,083 | 27,985 | 25,000 | 25,000 |
| Total 7045 • Security | 1,065 | 2,083 | 27,999 | 25,000 | 25,000 |
| 7059 • Publications and Legal Notices | | | | | |
| 70591 • Membership Dues | 0 | | 3,529 | | |
| 7059 • Publications and Legal Notices - Other | 185 | 250 | 1,873 | 3,000 | 3,000 |
| Total 7059 • Publications and Legal Notices | 185 | 250 | 5,402 | 3,000 | 3,000 |
| 7073 • Training / Education | | | | | |
| 7074 • Transportation and Travel | 0 | 833 | 4,016 | 10,000 | 10,000 |
| 70741 • Lodging | 0 | | 3,630 | | |
| 70742 • Meal/Food Reimbursement | 0 | | 54 | | |
| Total 7074 • Transportation and Travel | 0 | 833 | 3,684 | 50,000 | 50,000 |
| 7081 • Utilities | | | | | |
| 77100 • SCE KERN ELECTRIC | 397 | 0 | 12,450 | 0 | 0 |
| 77101 • SCE ELECTRIC NORTH | 1,186 | 0 | 2,166 | 0 | 0 |
| 77200 • SO Cal Gas | 28 | 0 | 1,281 | 0 | 0 |
| 77300 • Water, Sewer | 4,148 | 0 | 34,873 | 0 | 0 |
| 79000 • Waste Disposal | 1,830 | 0 | 26,222 | 0 | 0 |
| 7081 • Utilities - Other | 0 | 4,167 | 254 | 50,000 | 50,000 |
| Total 7081 • Utilities | 7,589 | 4,167 | 77,246 | 50,000 | 50,000 |

Tulare Public Cemetery District
Profit & Loss Budget Performance

June 2022

2022

| | Jun 22 | Budget | Jul '21 - Jun 22 | YTD Budget | Annual Budget |
|--|---------|---------|------------------|------------|---------------|
| 7090 · Vehicle Expense | | | | | |
| 70901 · Vehicle Repairs/Maintenance | 0 | | 79 | | |
| Total 7090 · Vehicle Expense | 0 | | 79 | | |
| 7425 · Taxes | | | | | |
| 74251 · Sales Tax on Purchases & Repair | 0 | 108 | 143 | | |
| 7425 · Taxes - Other | 0 | | 5,134 | 1,300 | 1,300 |
| Total 7425 · Taxes | 0 | 108 | 5,277 | 1,300 | 1,300 |
| 8001 · Graves Repurchase | 0 | 417 | 4,900 | 5,000 | 5,000 |
| 8100 · Building and Improvements | 0 | 8,333 | 16,424 | 100,000 | 100,000 |
| 8300 · Equipment | 9,393 | 11,133 | 21,817 | 133,600 | 133,600 |
| Total Expense | 107,174 | 111,650 | 1,428,091 | 1,339,800 | 1,339,800 |
| Net Ordinary Income | 76,103 | 0 | 81,890 | 0 | 0 |
| Other Income/Expense | | | | | |
| Other Income | | | | | |
| 9100 · Endowment - 773 | | | | | |
| 9101 · Endowment Revenue - Current Serv | 9,991 | 5,000 | 126,391 | 60,000 | 60,000 |
| 9102 · Interest Income - Endowment 773 | 4,157 | 2,083 | 16,026 | 25,000 | 25,000 |
| 9100 · Endowment - 773 - Other | 0 | 0 | 0 | 0 | 0 |
| Total 9100 · Endowment - 773 | 14,148 | 7,083 | 142,417 | 85,000 | 85,000 |
| 9200 · Fund for Future Expansion - 807 | | | | | |
| 9201 · Rent and Concessions - 807 | 0 | 1,250 | 0 | 15,000 | 15,000 |
| 9203 · Interest Income - 807 | 351 | 117 | 1,689 | 1,400 | 1,400 |
| 9204 · Future Expansion Current Service | 1,630 | 1,250 | 11,411 | 15,000 | 15,000 |
| 9200 · Fund for Future Expansion - 807 - Other | 0 | | 0 | 0 | 0 |
| Total 9200 · Fund for Future Expansion - 807 | 1,981 | 2,617 | 13,100 | 31,400 | 31,400 |
| 9300 · Unreserved Funds - 817 | | | | | |
| 9301 · Interest Income - 817 | 716 | 417 | 2,462 | 5,000 | 5,000 |
| 9300 · Unreserved Funds - 817 - Other | 0 | | 0 | 0 | 0 |
| Total 9300 · Unreserved Funds - 817 | 716 | 417 | 2,462 | 5,000 | 5,000 |
| Total Other Income | 16,845 | 10,117 | 157,979 | 121,400 | 121,400 |

Tulare Public Cemetery District
Profit & Loss Budget Performance

June 2022

2022

| | Jun 22 | Budget | Jul '21 - Jun 22 | YTD Budget | Annual Budget |
|--|--------|--------|------------------|------------|---------------|
| Other Expense | | | | | |
| 7432 - Appropriation for Contingencies | 0 | 10,117 | 0 | 121,400 | 121,400 |
| Total Other Expense | 0 | 10,117 | 0 | 121,400 | 121,400 |
| Net Other Income | 16,845 | 0 | 157,979 | 0 | 0 |
| Net Income | 92,948 | 0 | 239,869 | 0 | 0 |