

Tulare Public Cemetery District

This is an Endowment Care Interment

AUDIT COMMITTEE MEETING AGENDA



Committee Members

*Stephen Presant
Linda Mayloy
Carlos Ramos
Carline Ringius*

Tulare Public Cemetery – Conference Room

Monday, June 24, 2024

900 E. Kern Avenue – Tulare, CA

10:00a.m. – Audit Committee 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. OPEN SESSION - AUDIT REPORTS, ITEMS OF INTEREST & GENERAL BUSINESS

(All items are subject to discussion and possible action by the Committee Members.)

4.1- Approve Minutes of February 21, 2024

4.2- Recommend approval of January, February, March and April 2024 financials

4.3- Review one pay period of Time Card hours to reported hours

4.4- Review random PVQ's request and compare to invoices to checks

4.5- District Manager's report

5. 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
February 21, 2024

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting on February, 2024 was called to order at 1:08 P.M, at 900 E Kern Ave, Tulare, California by Committee Chair Steve Presant and Committee Member Linda Maloy. Committee Member Xavier Avila was not in attendance. Manager Clara Bernardo was in attendance.

RECOGNITION OF VISITORS: There was one visitor

OPEN SESSION:

- 4.1 – Maloy moved, Presant 2nd to approve January 18, 2024 minutes. Vote (2-0)
- 4.2 –Maloy moved, Presant 2nd to approve December financials.
- 4.3 – Reviewed December financials to annual budget and found overall surpluses year to date.
- 4.4 – Reviewed and verified payroll reports against bank statements.
- 4.5 – The District Manager had nothing to report.

ADJOURNMENT:

Committee Chair Presant adjourned the meeting at 2:00 P.M.

Respectfully Submitted,

Audit Committee Member

5:39 PM
03/27/24
Accrual Basis

Tulare Public Cemetery District
Balance Sheet
As of January 31, 2024

Jan 31, 24

ASSETS

Current Assets

Checking/Savings

00 · Clearing Acct.	22,097.36
10100 · Petty Cash	500.00
10150 · Bank of The Sierra - CHK ACCT	9,341.03
10500 · Cash in Treasury (772)	215,327.30
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,646,912.03

Total 10600 · Endowment - Reserved (773) 1,962,929.95

10700 · Cash in Expansion Account (807)	207,484.64
10900 · Endowment - Unreserved (817)	228,768.67
10950 · Pre-Need Payment Plan (886)	207,374.01

Total Checking/Savings 2,853,822.96

Accounts Receivable

11001 · Accounts Receivable - PVQ (772)	63,476.72
11010 · Receivable - Pre-Need Pmt Plan	154,281.18

Total Accounts Receivable 217,757.90

Other Current Assets

11300 · Prepaid Expense	
11320 · Prepaid Workers Compensation	13,301.69
11330 · Prepaid Liability Insurance	15,514.19
11340 · Prepaid Property Insurance	1,503.75

Total 11300 · Prepaid Expense 30,319.63

12001 · Undeposited Funds	3,835.85
12101 · Inventory Asset	23,880.95

Total Other Current Assets 58,036.43

Total Current Assets 3,129,617.29

TOTAL ASSETS

3,129,617.29

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 · Accounts Payable	81,141.81
--------------------------	-----------

Total Accounts Payable 81,141.81

5:39 PM
03/27/24
Accrual Basis

Tulare Public Cemetery District
Balance Sheet
As of January 31, 2024

	<u>Jan 31, 24</u>
Other Current Liabilities	
25600 · PTO Accruals	5,026.18
25500 · Sales Tax Payable	3,259.46
	<hr/>
Total Other Current Liabilities	8,285.64
	<hr/>
Total Current Liabilities	89,427.45
	<hr/>
Total Liabilities	89,427.45
	<hr/>
Equity	
30000 · Fund Balance	2,799,148.20
Net Income	241,041.64
	<hr/>
Total Equity	3,040,189.84
	<hr/>
TOTAL LIABILITIES & EQUITY	3,129,617.29
	<hr/> <hr/>

Tulare Public Cemetery District Profit & Loss Budget Performance

January 2024

	Jan 24	Budget	Jul 23 - Jan 24	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
3999 · Total Beginning Cash Available	0	29,167	0	204,167	350,000
4000 · County Taxes					
4001 · Current Secured	0		114,648	0	0
4006 · Current Unsecured	0		0	0	0
4008 · Prior Secured	0		0	0	0
4009 · Prior Unsecured	0		0	0	0
4030 · Suppl Current Secured	0		0	0	0
4033 · Suppl Prior Secured	0		0	0	0
4052 · Other Taxes	0		4,243	0	0
4060 · Residual Distributions	0		0	0	0
4069 · PT Facilities	0		0	0	0
5000 · Aid-Other Governmental Agencies	0		0	0	0
5050 · Homeowners Property Tax Relief	0		0	0	0
4000 · County Taxes - Other	14,113	18,750	18,828	131,250	225,000
Total 4000 · County Taxes	14,113	18,750	137,719	131,250	225,000
4801 · Interest Income - 772					
4801.1 · Transfer from Funds	0	583	2,811	4,085	7,000
5400 · Charges for Current Services					
5400.1 · Grave	11,000		167,760	35,000	60,000
5400.2 · Niche	2,283		15,328		
5400.3 · Open and Close	36,050		223,396		
5400.4 · Administration	5,700		38,850		
5400.5 · Vault Installation	6,257		39,278		
5400.6 · Out of District Fee	1,560		8,677		
5400.7 · Transfer Fees	0		450		
5400.8 · Payment Plan Contract Fees	35		4,224		
5400.9 · Disinterment	0		-2,300		
5400.10 · Saturday Service Fee	1,600		9,600		
5400.11 · Add On Packages	0		295		
5400 · Charges for Current Services - Other	0	66,667	0	466,667	800,000
Total 5400 · Charges for Current Services	64,485	66,667	505,558	466,667	800,000
5450 · Concrete Base Sales	6,000	6,667	32,700	46,667	80,000
5460 · Vault Sales	19,553	14,583	87,981	102,085	175,000
5470 · Vase Sales	100		410		
5805 · Misc. Revenue	130	2,083	8,715	14,585	25,000
5833 · Grant Revenue	0		0	0	0
5834 · Restitution	0	50	0	350	600
5835 · Other Revenue	0	208	0	1,458	2,500
5860 · Interest Income	0		1,356		
Total Income	104,381	143,757	777,250	1,006,313	1,725,100

Tulare Public Cemetery District Profit & Loss Budget Performance

January 2024

	Jan 24	Budget	Jul 23 - Jan 24	YTD Budget	Annual Budget
Cost of Goods Sold					
5900 - Concrete Base for Headstones	6,000	6,667	32,700	46,667	80,000
6901 - Vault Costs	8,456	5,833	38,256	40,833	70,000
6905 - Vase Costs	0	0	0	0	0
6908 - Emblem for Urn Costs	0	0	0	0	0
6915 - Miscellaneous Service Supplies	49	83	197	563	1,000
Total COGS	14,505	12,583	71,154	88,083	151,000
Gross Profit	89,877	131,174	706,097	918,230	1,574,100
Expense					
6000 - Payroll and Employee Benefits					
6001 - Regular Payroll	28,318	45,917	257,957	321,417	551,000
6002 - Overtime	238	1,667	7,510	11,667	20,000
6004 - Health Insurance Benefits	6,042	9,000	51,488	63,000	108,000
6005 - Extra Help	6,203	2,417	31,074	16,917	29,000
6008 - Directors Fees	0	250	1,250	1,750	3,000
6011 - Retirement-SD Portion	3,184	3,667	25,197	25,667	44,000
6012 - Social Security and Medicare	2,178	3,667	20,828	25,667	44,000
6015 - Workers Compensation and Medicare	2,660	2,667	18,622	18,667	32,000
6016 - Unemployment Ins.	1,281	292	1,793	2,042	3,500
6017 - PTO Accrued Payout	1,313	1,313	10,884	9,188	15,750
6018 - Other	0	167	0	1,167	2,000
6000 - Payroll and Employee Benefits - Other	0		0	0	0
Total 6000 - Payroll and Employee Benefits	51,418	71,021	426,603	497,146	852,250
7003 - County Tax Admin Fees					
70031 - Finance Charges / Fees	82	500	395	3,500	6,000
7003 - County Tax Admin Fees - Other	0		2,479		
Total 7003 - County Tax Admin Fees	82	500	2,874	3,500	6,000
7004 - Clothing and Personal Supplies					
70042 - PPE - Personal Protective Equip	0		930		
70043 - First Aid Supplies	119		1,772		
7004 - Clothing and Personal Supplies - Other	0	500	291	3,500	6,000
Total 7004 - Clothing and Personal Supplies	119	500	2,994	3,500	6,000
7005 - Telecommunications					
70051 - Internet	161		1,035		
70052 - Phone Lines	830		3,108		
70053 - Tablet	25		253		
7005 - Telecommunications - Other	168	625	1,192	4,375	7,500
Total 7005 - Telecommunications	1,183	625	5,588	4,375	7,500

Tulare Public Cemetery District Profit & Loss Budget Performance

January 2024

	Jan 24	Budget	Jul 23 - Jan 24	YTD Budget	Annual Budget
7006 - Vaults and Liners	0	0	292	0	0
7008 - Freight/Delivery Fees	0	83	174	583	1,000
7009 - Household Supplies	0	208	174	1,458	2,500
7010 - Insurance					
70101 - General Liability Insurance	3,103		21,720		
70102 - Property Insurance	301		2,105		
70103 - Auto Insurance	0		5		
70104 - Mobile Equipment Insurance	0		1,777		
70105 - Crime/Bond Insurance	0		195		
70106 - Cyber Liability Contribution	0		385		
7010 - Insurance - Other	0	3,600	0	25,203	43,205
Total 7010 - Insurance	3,404	3,600	26,187	25,203	43,205
7011 - Concrete Base for Headstones	0	0	0	0	0
7025 - Mileage Reimbursement Expense	0	83	165	583	1,000
7030 - Maintenance and Repairs					
70200 - Repair & Maint. - KERN Equipment	1,172		7,443		
70201 - Equipment & Supplies for Service	1,300		9,197		
70203 - Diesel KERN for Equipment	549		2,438		
70204 - Unleaded - KERN Fuel for Equip	133		1,178		
70205 - Unleaded - North Fuel Equip	0		383		
70206 - Repair & Maint. -North Equipment	201		3,381		
70207 - Diesel NORTH for Equipment	0		1,135		
70209 - Sprinkler NORTH Repairs/Supply	0		99		
70210 - Tools -KERN Ground Maintenance	324		477		
70211 - Repair & Maint. -KERN Location	0		244		
70213 - Fence Repairs NORTH J and Maint	0		3,279		
70215 - Tools -North Ground Maintenance	0		231		
70300 - Repair & Maint. - Outside KERN	293		1,302		
70301 - Safety Supplies & Compliance	0		194		
70302 - Cleaning Supplies	90		467		
70305 - Repair & Maint. - Headstones/Con	0		4,650		
70307 - Repair & Maint. -Outside North	0		2,952		
70308 - Weed Control Spray for Grounds	0		497		
70309 - Sprinkler KERN Repairs/Supplies	0		2,874		
70311 - Landscaping -flowers, trees, ba	0		11,677		
70400 - Repair & Maint. - Building Kern	0		2,755		
70401 - Pest Control	100		650		
70402 - Repair & Maint. North Building	65		2,196		
7030 - Maintenance and Repairs - Other	299	13,750	6,857	96,250	165,000
Total 7030 - Maintenance and Repairs	4,525	13,750	66,557	96,250	165,000

Tulare Public Cemetery District Profit & Loss Budget Performance

January 2024

	Jan 24	Budget	Jul 23 - Jan 24	YTD Budget	Annual Budget
7036 · Office Supplies and Expense					
61000 · Copier/Equipment Lease	447		2,285		
61001 · Water / Breakroom Supplies	0		1,565		
62000 · Office Supplies	1,106		5,892		
63000 · Computer Repairs and Expense	0		135		
65000 · Software Programs/ Website	1,433		7,434		
66100 · Plotbox Software Project	0		4,050		
7036 · Office Supplies and Expense - Other	339	3,792	2,812	26,542	45,500
Total 7036 · Office Supplies and Expense	3,325	3,792	24,173	26,542	45,500
7037 · Marketing	0	417	0	2,917	5,000
7039 · Miscellaneous	186	208	1,330	1,458	2,500
7040 · Bank Fees	45		270		
7043 · Professional Fees	2,113	3,875	13,031	27,125	46,500
68100 · Accounting	17,102		17,102		
68200 · Auditing	0		45		
68201 · Employment - Background/Drug Sc	1,238		9,351		
68300 · Legal	0		0		
7043 · Professional Fees - Other	0	3,875	0	27,125	46,500
Total 7043 · Professional Fees	20,453	3,875	39,528	27,125	46,500
7045 · Security	912	1,833	912	12,833	22,000
70451 · Alarm Service	0		9,018		
7406 · SECURITY NORTH	2,145	1,833	6,496	12,833	22,000
7045 · Security - Other	0		0		
Total 7045 · Security	3,057	1,833	16,426	12,833	22,000
7059 · Publications and Legal Notices	300	417	4,321	2,917	5,000
70591 · Membership Dues	0	417	375	2,917	5,000
7059 · Publications and Legal Notices - Other	300		4,321		
Total 7059 · Publications and Legal Notices	300	417	4,696	2,917	5,000
7073 · Training / Education	0	417	456	2,917	5,000
7074 · Transportation and Travel	0	417	456	2,917	5,000
70742 · Meal/Food Reimbursement	0		252		
7074 · Transportation and Travel - Other	0	333	689	2,333	4,000
Total 7074 · Transportation and Travel	0	333	940	2,333	4,000

Tulare Public Cemetery District Profit & Loss Budget Performance

January 2024

	Jan 24	Budget	Jul '23 - Jan 24	YTD Budget	Annual Budget
7081 - Utilities					
77100 - SCE KERN ELECTRIC	916		4,051		
77101 - SCE ELECTRIC NORTH	1,242		7,364		
77200 - SO Cal Gas	286		604		
77300 - Water, Sewer	580		14,564		
779001 - Waste Disposal North	365		3,601		
79000 - Waste Disposal Kern	1,132		4,141		
7081 - Utilities - Other	0	6,250	0	43,750	75,000
Total 7081 - Utilities	4,519	6,250	34,315	43,750	75,000
7090 - Vehicle Expense	0	8	0	58	100
7425 - Taxes	0	250	0	1,750	3,000
8000 - Land	0		0	0	0
8001 - Graves Repurchase	0	1,667	16,000	11,667	20,000
8002 - Niches	0	4,167	0	29,167	50,000
8100 - Building and Improvements	0	4,167	0	29,167	50,000
8300 - Equipment	0	4,167	0	29,167	50,000
7432 - Appropriation for Contingencies	0	8,837	0	61,860	106,045
Total Expense	92,616	131,175	669,743	918,225	1,574,100
Net Ordinary Income	-2,740	-1	36,354	5	0
Other Income/Expense					
9100 - Endowment - 773	13,332	8,333	74,847	58,333	100,000
9101 - Endowment Revenue -Current Serv	0	3,750	27,846	26,250	45,000
9102 - Interest Income - Endowment 773	0				
Total 9100 - Endowment - 773	13,332	12,083	102,693	84,583	145,000
9200 - Fund for Future Expansion - 807					
9201 - Rent and Concessions - 807	0	1,083	13,000	7,583	13,000
9203 - Interest Income - 807	0	167	2,794	1,167	2,000
9204 - Current Services Admin (807)	5,700	2,000	39,529	14,000	24,000
Total 9200 - Fund for Future Expansion - 807	5,700	3,250	55,323	22,750	39,000
9300 - Unreserved Funds - 817					
9301 - Interest Income - 817	0	292	3,897	2,042	3,500
Total 9300 - Unreserved Funds - 817	0	292	3,897	2,042	3,500

Tulare Public Cemetery District Profit & Loss Budget Performance

January 2024

	Jan 24	Budget	Jul 23 - Jan 24	YTD Budget	Annual Budget
9400 - Pre Need - 886					
5400.1P - Pre-Need Grave	10,000		10,000		
5400.2P - Niche	1,304		1,304		
5400.3P - Open and Close	5,100		5,100		
5400.4P - Administration	2,127		2,127		
5400.5P - Vault Installation	1,052		1,052		
5400.6P - PreNeed Vault Sales	1,634		18,230		
5400.7P - PreNeed Endowment	2,344		2,344		
5400.8P - Payment Plan Contracts	495		495		
9401 - Interest Income - 886	0	150	2,124	1,050	1,800
Total 9400 - Pre Need - 886	24,055	150	42,775	1,050	1,800
9900 - Other Income					
9901 - CD Interest	0	292	0	2,042	3,500
Total 9900 - Other Income	0	292	0	2,042	3,500
Total Other Income	43,087	16,067	204,687	112,467	192,800
Net Other Income	43,087	16,067	204,687	112,467	192,800
Net Income	40,348	16,066	241,042	112,472	192,800

Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						29,175.91
Cleared Transactions						
Checks and Payments - 50 items						
Bill Pmt -Check	12/20/2023	4220	Andy Hinojosa III CPA	√	-1,205.00	-1,205.00
Bill Pmt -Check	12/20/2023	4244	Shelby Fidler	√	-755.00	-1,960.00
Bill Pmt -Check	12/20/2023	4225	CAPC - Calif Assoc of Public Cemeteries	√	-730.00	-2,690.00
Bill Pmt -Check	12/20/2023	4233	Home Depot Cedit Services	√	-571.33	-3,261.33
Bill Pmt -Check	12/20/2023	4227	Cintas First Aid Safety	√	-315.99	-3,577.32
Bill Pmt -Check	12/20/2023	4242	Public Cemetery Alliance	√	-300.00	-3,877.32
Bill Pmt -Check	12/20/2023	4240	Pacific Employers	√	-297.00	-4,174.32
Bill Pmt -Check	12/20/2023	4222	Boot Barn, Inc.	√	-277.64	-4,451.96
Bill Pmt -Check	12/20/2023	4232	Giotto's Alarm Tech, INC.	√	-270.00	-4,721.96
Bill Pmt -Check	12/20/2023	4239	Office Depot	√	-264.95	-4,986.91
Check	12/20/2023	4246	AT & T Mobility	√	-72.19	-5,059.10
Bill Pmt -Check	12/20/2023	4237	Lowe's	√	-62.99	-5,122.09
Check	01/02/2024	EFT	Paychex of New York LLC	√	-296.40	-5,418.49
Bill Pmt -Check	01/05/2024	4266	Petty Cash	√	-440.22	-5,858.71
Bill Pmt -Check	01/10/2024	4250	Christy Vault Co, Inc.	√	-20,114.00	-25,972.71
Bill Pmt -Check	01/10/2024	4252	Reed Shaffer	√	-2,843.74	-28,816.45
Bill Pmt -Check	01/10/2024	4249	Barnes Memorials	√	-2,300.00	-31,116.45
Bill Pmt -Check	01/11/2024	EFT	AT &T Internet	√	-70.00	-31,186.45
Check	01/12/2024	EFT	Paychex of New York LLC	√	-11,539.27	-42,725.72
Check	01/12/2024	EFT	Paychex of New York LLC	√	-3,567.46	-46,293.18
Check	01/12/2024	EFT	Paychex of New York LLC	√	-528.90	-46,822.08
Check	01/12/2024	EFT	Paychex of New York LLC	√	-123.69	-46,945.77
Bill Pmt -Check	01/15/2024	4261	CSDA Calif Special Districts Assoc	√	-3,391.00	-50,336.77
Bill Pmt -Check	01/15/2024	4263	Andy Hinojosa III CPA	√	-3,375.00	-53,711.77
Bill Pmt -Check	01/15/2024	4264	LABORMAX STAFFING	√	-1,994.54	-55,706.31
Bill Pmt -Check	01/15/2024	4259	Roche Oil, Inc.	√	-553.43	-56,259.74
Bill Pmt -Check	01/15/2024	4258	Office Depot	√	-177.88	-56,437.62
Bill Pmt -Check	01/15/2024	4257	Cintas First Aid Safety	√	-43.60	-56,481.22
Bill Pmt -Check	01/18/2024	4271	Pinnacle Technology	√	-496.44	-56,977.66
Bill Pmt -Check	01/18/2024	4267	Christy Vault Co, Inc.	√	-351.00	-57,328.66
Check	01/18/2024	EFT	ATT	√	-167.70	-57,496.36
Bill Pmt -Check	01/18/2024	4273	Roche Oil, Inc.	√	-133.26	-57,629.62
Bill Pmt -Check	01/18/2024	4268	Ewing Irrigation Products Inc.	√	-72.15	-57,701.77
Bill Pmt -Check	01/18/2024	4272	Res Com Pest Control	√	-50.00	-57,751.77
Bill Pmt -Check	01/19/2024	4286	Roche Oil, Inc.	√	-548.80	-58,300.57
Bill Pmt -Check	01/19/2024	4281	CAL Turf Equipment & Supply Inc.	√	-183.55	-58,484.12
Bill Pmt -Check	01/19/2024	4282	Morris Levin & Son	√	-53.01	-58,537.13
Bill Pmt -Check	01/19/2024	4285	Res Com Pest Control	√	-50.00	-58,587.13
Bill Pmt -Check	01/22/2024	EFT	City of Tulare	√	-985.67	-59,572.80
Bill Pmt -Check	01/22/2024	EFT	Southern California Edison	√	-975.05	-60,547.85
Check	01/22/2024	EFT	Paychex of New York LLC	√	-536.86	-61,084.71
Bill Pmt -Check	01/23/2024	EFT	Waste Management/USA Waste	√	-318.28	-61,402.99
Bill Pmt -Check	01/25/2024	EFT	AT&T #55968788463356	√	-663.79	-62,066.78
Check	01/26/2024	EFT	Paychex of New York LLC	√	-11,220.22	-73,287.00
Bill Pmt -Check	01/26/2024	4290	LABORMAX STAFFING	√	-3,497.76	-76,784.76
Check	01/26/2024	EFT	Paychex of New York LLC	√	-3,491.07	-80,275.83
Check	01/26/2024	EFT	Paychex of New York LLC	√	-300.60	-80,576.43
Bill Pmt -Check	01/26/2024	EFT	AT & T Phone's	√	-257.03	-80,833.46
Check	01/26/2024	EFT	Paychex of New York LLC	√	-123.69	-80,957.15
Check	01/31/2024	EFT	Positive Pay - Bank of Sierra	√	-45.00	-81,002.15
Total Checks and Payments					-81,002.15	-81,002.15
Deposits and Credits - 29 Items						
Deposit	01/11/2024			√	35,709.74	35,709.74
Deposit	01/19/2024			√	4,692.22	40,401.96

Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Deposit	01/19/2024			√	5,559.59	45,961.55
Deposit	01/19/2024			√	11,953.61	57,915.16
Deposit	01/26/2024			√	3,001.96	60,917.12
Deposit	01/26/2024			√	8,467.91	69,385.03
Deposit	01/26/2024			√	19,494.54	88,879.57
Total Deposits and Credits					88,879.57	88,879.57
Total Cleared Transactions					7,877.42	7,877.42
Cleared Balance					7,877.42	37,053.33
Uncleared Transactions						
Checks and Payments - 15 items						
Check	12/12/2023	4219	Natalie Alberti		-30.00	-30.00
Bill Pmt -Check	12/29/2023	4247	PLOTBOX INC		-1,350.00	-1,380.00
Bill Pmt -Check	01/10/2024	4251	Health Benefits Unit		-8,296.74	-9,676.74
Bill Pmt -Check	01/10/2024	4248	PLOTBOX INC		-1,350.00	-11,026.74
Bill Pmt -Check	01/15/2024	4262	Lowe's		-748.67	-11,775.41
Bill Pmt -Check	01/15/2024	4260	Boot Barn, Inc.		-150.00	-11,925.41
Bill Pmt -Check	01/17/2024	4265	Barnes Memorials		-9,600.00	-21,525.41
Bill Pmt -Check	01/18/2024	4274	Uline, Inc.		-957.90	-22,483.31
Bill Pmt -Check	01/18/2024	4269	Home Depot Cedit Services		-634.03	-23,117.34
Bill Pmt -Check	01/18/2024	4270	Office Depot		-253.44	-23,370.78
Bill Pmt -Check	01/19/2024	4284	Pens.com		-245.02	-23,615.80
Bill Pmt -Check	01/22/2024	4288	Tulare County Counsel		-812.50	-24,428.30
Bill Pmt -Check	01/22/2024	4287	Office Depot		-527.76	-24,956.06
Bill Pmt -Check	01/31/2024	4291	LABORMAX STAFFING		-1,612.24	-26,568.30
Bill Pmt -Check	01/31/2024	EFT	California Department of Tax and Fee Admi		-1,144.00	-27,712.30
Total Checks and Payments					-27,712.30	-27,712.30
Total Uncleared Transactions					-27,712.30	-27,712.30
Register Balance as of 01/31/2024					-19,834.88	9,341.03

Reconciliation Detail

10500 - Cash in Treasury (772), Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						260,077.76
Cleared Transactions						
Checks and Payments - 12 items						
Invoice	12/18/2023	14958	TULARE COUNTY PVQ	√	-18,209.74	-18,209.74
Invoice	12/18/2023	14958	TULARE COUNTY PVQ	√	-17,500.00	-35,709.74
Check	01/05/2024		Tax Apportionment	√	-7.09	-35,716.83
Invoice	01/10/2024	14961	TULARE COUNTY PVQ	√	-8,296.74	-44,013.57
Invoice	01/10/2024	14960	TULARE COUNTY PVQ	√	-5,559.59	-49,573.16
Invoice	01/10/2024	14961	TULARE COUNTY PVQ	√	-3,656.87	-53,230.03
Invoice	01/10/2024	14959	TULARE COUNTY PVQ	√	-3,380.62	-56,610.65
Invoice	01/10/2024	14959	TULARE COUNTY PVQ	√	-1,311.60	-57,922.25
Invoice	01/17/2024	14963	TULARE COUNTY PVQ	√	-19,494.54	-77,416.79
Invoice	01/17/2024	14964	TULARE COUNTY PVQ	√	-8,467.91	-85,884.70
invoice	01/17/2024	14965	TULARE COUNTY PVQ	√	-3,001.96	-88,886.66
Check	01/19/2024	EFT	Transfer	√	-750.00	-89,636.66
Total Checks and Payments					-89,636.66	-89,636.66
Deposits and Credits - 8 items						
Transfer	01/03/2024			√	150.00	150.00
Transfer	01/03/2024			√	14,854.09	15,004.09
Transfer	01/04/2024			√	2,338.28	17,342.37
Deposit	01/05/2024	EFT	Tax Apportionment	√	14,120.31	31,462.68
Transfer	01/06/2024			√	6,137.60	37,600.28
Transfer	01/23/2024			√	2,995.36	40,595.64
Transfer	01/23/2024			√	43,783.47	84,379.11
Transfer	01/29/2024			√	23,983.81	108,362.92
Total Deposits and Credits					108,362.92	108,362.92
Total Cleared Transactions					18,726.26	18,726.26
Cleared Balance					18,726.26	278,804.02
Uncleared Transactions						
Checks and Payments - 5 items						
Invoice	01/24/2024	14967	TULARE COUNTY PVQ		-28,021.06	-28,021.06
Invoice	01/24/2024	14966	TULARE COUNTY PVQ		-9,622.29	-37,643.35
Invoice	01/24/2024	14968	TULARE COUNTY PVQ		-2,323.54	-39,966.89
Invoice	01/24/2024	14969	TULARE COUNTY PVQ		-2,009.83	-41,976.72
Invoice	01/31/2024	14970	TULARE COUNTY PVQ		-21,500.00	-63,476.72
Total Checks and Payments					-63,476.72	-63,476.72
Total Uncleared Transactions					-63,476.72	-63,476.72
Register Balance as of 01/31/2024					-44,750.46	215,327.30

Reconciliation Detail

10600 - Endowment - Reserved (773), Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						1,917,051.95
Cleared Transactions						
Checks and Payments - 1 item						
Check	01/19/2024		Transfer	√	-1,546.00	-1,546.00
Total Checks and Payments					-1,546.00	-1,546.00
Deposits and Credits - 8 items						
Transfer	01/03/2024			√	393.00	393.00
Transfer	01/03/2024			√	1,379.00	1,772.00
Transfer	01/08/2024			√	250.00	2,022.00
Transfer	01/09/2024			√	10.00	2,032.00
Deposit	01/19/2024		Transfer	√	36,661.00	38,693.00
Transfer	01/22/2024			√	3,108.00	41,801.00
Transfer	01/23/2024			√	1,893.00	43,694.00
Transfer	01/29/2024			√	3,730.00	47,424.00
Total Deposits and Credits					47,424.00	47,424.00
Total Cleared Transactions					45,878.00	45,878.00
Cleared Balance					45,878.00	1,962,929.95
Register Balance as of 01/31/2024					45,878.00	1,962,929.95
Ending Balance					45,878.00	1,962,929.95

03/27/24

Public Cemetery District

Reconciliation Detail

10700 - Cash in Expansion Account (807), Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						202,534.64
Cleared Transactions						
Checks and Payments - 1 item						
Check	01/19/2024		Transfer	√	-750.00	-750.00
Total Checks and Payments					-750.00	-750.00
Deposits and Credits - 7 items						
Transfer	01/03/2024			√	150.00	150.00
Transfer	01/03/2024			√	450.00	600.00
Transfer	01/03/2024			√	750.00	1,350.00
Transfer	01/04/2024			√	150.00	1,500.00
Transfer	01/22/2024			√	2,250.00	3,750.00
Transfer	01/23/2024			√	450.00	4,200.00
Transfer	01/29/2024			√	1,500.00	5,700.00
Total Deposits and Credits					5,700.00	5,700.00
Total Cleared Transactions					4,950.00	4,950.00
Cleared Balance					4,950.00	207,484.64
Register Balance as of 01/31/2024					4,950.00	207,484.64
Ending Balance					4,950.00	207,484.64

03/27/24

Public Cemetery District

Reconciliation Detail

10900 - Endowment - Unreserved (817), Period Ending 01/31/2024

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>	
Beginning Balance							265,429.67	
Cleared Transactions								
Checks and Payments - 1 item								
	Check	01/19/2024		Transfer	√	-36,661.00	-36,661.00	
	Total Checks and Payments						-36,661.00	-36,661.00
	Total Cleared Transactions						-36,661.00	-36,661.00
Cleared Balance						-36,661.00	228,768.67	
Register Balance as of 01/31/2024						-36,661.00	228,768.67	
Ending Balance						-36,661.00	228,768.67	

Reconciliation Detail

10950 - Pre-Need Payment Plan (886), Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						192,642.02
Cleared Transactions						
Deposits and Credits - 9 items						
Transfer	01/03/2024			√	1,420.71	1,420.71
Transfer	01/03/2024			√	2,663.00	4,083.71
Transfer	01/08/2024			√	1,734.14	5,817.85
Transfer	01/19/2024			√	750.00	6,567.85
Transfer	01/19/2024			√	750.00	7,317.85
Transfer	01/19/2024			√	1,546.00	8,863.85
Transfer	01/22/2024			√	2,617.20	11,481.05
Transfer	01/23/2024			√	140.00	11,621.05
Transfer	01/29/2024			√	3,110.94	14,731.99
Total Deposits and Credits					14,731.99	14,731.99
Total Cleared Transactions					14,731.99	14,731.99
Cleared Balance					14,731.99	207,374.01
Register Balance as of 01/31/2024					14,731.99	207,374.01
Ending Balance					14,731.99	207,374.01

Tulare Public Cemetery District
Balance Sheet
 As of February 29, 2024

	Feb 29, 24
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	16,836.37
10100 · Petty Cash	500.00
10150 · Bank of The Sierra - CHK ACCT	5,741.97
10500 · Cash in Treasury (772)	255,397.07
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,659,066.03
	1,975,083.95
10700 · Cash in Expansion Account (807)	210,034.64
10900 · Endowment - Unreserved (817)	228,768.67
10950 · Pre-Need Payment Plan (886)	221,591.09
	2,913,953.76
Total Checking/Savings	2,913,953.76
Accounts Receivable	
11001 · Accounts Receivable - PVQ (772)	32,583.05
11010 · Receivable - Pre-Need Pmt Plan	145,078.31
	177,661.36
Total Accounts Receivable	177,661.36
Other Current Assets	
11300 · Prepaid Expense	
11320 · Prepaid Workers Compensation	10,641.36
11330 · Prepaid Liability Insurance	12,411.36
11340 · Prepaid Property Insurance	1,203.00
	24,255.72
12001 · Undeposited Funds	880.00
12101 · Inventory Asset	20,140.84
	45,276.56
Total Other Current Assets	45,276.56
Total Current Assets	3,136,891.68
TOTAL ASSETS	3,136,891.68
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	64,267.32
	64,267.32
Total Accounts Payable	64,267.32

Tulare Public Cemetery District
Balance Sheet
As of February 29, 2024

	<u>Feb 29, 24</u>
Other Current Liabilities	
25600 · PTO Accruals	6,338.68
25500 · Sales Tax Payable	<u>4,486.92</u>
Total Other Current Liabilities	<u>10,825.60</u>
Total Current Liabilities	<u>75,092.92</u>
Total Liabilities	75,092.92
Equity	
30000 · Fund Balance	2,799,148.20
Net Income	<u>262,650.56</u>
Total Equity	<u>3,061,798.76</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,136,891.68</u></u>

Tulare Public Cemetery District Profit & Loss Budget Performance

February 2024

	Feb 24	Budget	Jul '23 - Feb 24	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
3999 · Total Beginning Cash Available	0	29,167	0	233,333	350,000
4000 · County Taxes					
4001 · Current Secured	0		114,648	0	0
4006 · Current Unsecured	0		0	0	0
4008 · Prior Secured	0		0	0	0
4009 · Prior Unsecured	0		0	0	0
4030 · Suppl Current Secured	0		0	0	0
4033 · Suppl Prior Secured	0		0	0	0
4052 · Other Taxes	0		4,243	0	0
4060 · Residual Distributions	0		0	0	0
4069 · PT Facilities	0		0	0	0
5000 · Aid-Other Governmental Agencies	0		0	0	0
5050 · Homeowners Property Tax Relief	0		0	0	0
4000 · County Taxes - Other	0	18,750	18,828	150,000	225,000
Total 4000 · County Taxes	0	18,750	137,719	150,000	225,000
4801 · Interest Income - 772	0	583	2,811	4,668	7,000
4801.1 · Transfer from Funds	0	5,000	0	40,000	60,000
5400 · Charges for Current Services					
5400.1 · Grave	27,500		195,280		
5400.2 · Niche	1,630		16,958		
5400.3 · Open and Close	32,700		256,096		
5400.4 · Administration	4,950		43,800		
5400.5 · Vault Installation	6,257		45,535		
5400.6 · Out of District Fee	3,721		12,398		
5400.7 · Transfer Fees	900		1,350		
5400.8 · Payment Plan Contract Fees	119		4,343		
5400.9 · Disinfectant	0		-2,300		
5400.10 · Saturday Service Fee	0		9,600		
5400.11 · Add On Packages	0		295		
5400 · Charges for Current Services - Other	0	66,667	0	533,333	800,000
Total 5400 · Charges for Current Services	77,777	66,667	583,335	533,333	800,000
5450 · Concrete Base Sales	5,600	6,667	38,300	53,333	80,000
5460 · Vault Sales	14,878	14,583	102,859	116,668	175,000
5470 · Vase Sales	0		410		
5805 · Misc. Revenue	67	2,083	8,782	16,668	25,000
5833 · Grant Revenue	0	50	0	0	0
5834 · Restitution	0	208	0	400	600
5835 · Other Revenue	0		0	1,667	2,500
5860 · Interest Income	0		1,356		
Total Income	98,321	143,757	875,572	1,150,071	1,725,100

Tulare Public Cemetery District Profit & Loss Budget Performance

February 2024

	Feb 24	Budget	Jul '23 - Feb 24	YTD Budget	Annual Budget
Cost of Goods Sold					
6900 · Concrete Base for Headstones	5,600	6,667	38,300	53,333	80,000
6901 · Vault Costs	6,506	5,833	44,762	46,667	70,000
6905 · Vase Costs	0	0	0	0	0
6908 · Emblem for Urn Costs	0	0	0	0	0
6915 · Miscellaneous Service Supplies	0	83	197	667	1,000
Total COGS	12,106	12,583	83,260	100,667	151,000
Gross Profit	86,215	131,174	792,312	1,049,404	1,574,100
Expense					
6000 · Payroll and Employee Benefits	28,071	45,917	286,028	367,333	551,000
6001 · Regular Payroll	568	1,667	8,078	13,333	20,000
6002 · Overtime	6,042	9,000	57,530	72,000	108,000
6004 · Health Insurance Benefits	9,687	2,417	40,761	19,333	29,000
6005 · Extra Help	600	250	1,850	2,000	3,000
6008 · Directors Fees	2,495	3,667	27,692	29,333	44,000
6011 · Retirement-SD Portion	2,185	3,667	23,012	29,333	44,000
6012 · Social Security and Medicare	2,660	2,667	21,283	21,333	32,000
6015 · Workers Compensation Ins	846	292	2,639	2,333	3,500
6016 · Unemployment Ins.	1,313	1,313	12,196	10,500	15,750
6017 · PTO Accrued Payout	0	167	0	1,333	2,000
6018 · Other	0	0	0	0	0
Total 6000 · Payroll and Employee Benefits	54,467	71,021	481,070	568,167	852,250
7003 · County Tax Admin Fees	76	500	471	4,000	6,000
70031 · Finance Charges / Fees	0	500	2,479	4,000	6,000
7003 · County Tax Admin Fees - Other	0	0	0	0	0
Total 7003 · County Tax Admin Fees	76	500	2,950	4,000	6,000
7004 · Clothing and Personal Supplies	884	500	1,814	4,000	6,000
70042 · PPE - Personal Protective Equip	93	500	1,865	4,000	6,000
70043 · First Aid Supplies	0	0	291	4,000	6,000
7004 · Clothing and Personal Supplies - Other	0	0	0	0	0
Total 7004 · Clothing and Personal Supplies	977	500	3,971	4,000	6,000
7005 · Telecommunications	161	625	1,196	5,000	7,500
70051 · Internet	166	625	3,274	5,000	7,500
70052 · Phone Lines	0	0	253	5,000	7,500
70053 · Tablet	659	0	2,385	5,000	7,500
7005 · Telecommunications - Other	0	0	0	0	0
Total 7005 · Telecommunications	986	625	7,108	5,000	7,500

Tulare Public Cemetery District Profit & Loss Budget Performance

February 2024

	Feb 24	Budget	Jul '23 - Feb 24	YTD Budget	Annual Budget
7006 · Vaults and Liners	0	0	292	0	0
7008 · Freight/Delivery Fees	0	83	174	667	1,000
7009 · Household Supplies	0	208	174	1,667	2,500
7010 · Insurance					
70101 · General Liability Insurance	3,103		24,823		
70102 · Property Insurance	301		2,406		
70103 · Auto Insurance	0		5		
70104 · Mobile Equipment Insurance	0		1,777		
70105 · Crime/Bond Insurance	0		195		
70106 · Cyber Liability Contribution	0		385		
7010 · Insurance - Other	0	3,600	0		
Total 7010 · Insurance	3,404	3,600	29,591	28,803	43,205
7011 · Concrete Base for Headstones	0	0	0	0	0
7025 · Mileage Reimbursement Expense	91	83	257	667	1,000
7030 · Maintenance and Repairs					
70200 · Repair & Main. - KERN Equipment	11		7,454		
70201 · Equipment & Supplies for Servic	0		9,197		
70203 · Diesel KERN for Equipment	317		2,755		
70204 · Unleaded - KERN Fuel for Equip	303		1,481		
70205 · Unleaded - North Fuel Equip	0		383		
70206 · Repair & Main. -North Equipment	82		3,464		
70207 · Diesel NORTH for Equipment	354		1,489		
70209 · Sprinkler NORTH Repairs/Supply	0		99		
70210 · Tools -KERN Ground Maintenance	0		477		
70211 · Repair & Main.-KERN Location	40		284		
70213 · Fence Repairs NORTH J and Maint	0		3,279		
70216 · Tools -North Ground Maintenance	0		231		
70300 · Repair & Main. - Outside KERN	0		1,302		
70301 · Safety Supplies & Compliance	0		194		
70302 · Cleaning Supplies	0		467		
70305 · Repair & Main. - Headstones/Con	0		4,650		
70307 · Repair & Maint.-Outside North	4,074		7,026		
70308 · Weed Control Spray for Grounds	1,571		2,068		
70309 · Sprinkler KERN Repairs/Supplies	0		2,874		
70310 · Grounds Tools for Maintenance	329		329		
70311 · Landscaping -flowers, trees, ba	0		11,677		
70400 · Repair & Main. - Building Kern	0		2,755		
70401 · Pest Control	100		750		
70402 · Repair & Main. North Building	0		2,196		
7030 · Maintenance and Repairs - Other	-9	13,750	6,848		
Total 7030 · Maintenance and Repairs	7,172	13,750	73,729	110,000	165,000

Tulare Public Cemetery District Profit & Loss Budget Performance

February 2024

	Feb 24	Budget	Jul '23 - Feb 24	YTD Budget	Annual Budget
7036 - Office Supplies and Expense					
61000 - Copier/Equipment Lease	442		2,727		
61001 - Water / Breakroom Supplies	42		1,607		
62000 - Office Supplies	969		6,860		
63000 - Computer Repairs and Expense	0		135		
65000 - Software Programs/ Website	2,862		10,296		
66100 - Plotbox Software Project	0		4,050		
7036 - Office Supplies and Expense - Other	1,482	3,792	4,293	30,333	45,500
Total 7036 - Office Supplies and Expense	5,796	3,792	29,969	30,333	45,500
7037 - Marketing					
7039 - Miscellaneous	0	417	0	3,333	5,000
7040 - Bank Fees	0	208	1,330	1,667	2,500
7043 - Professional Fees	45		315		
68100 - Accounting	1,337		14,368		
68200 - Auditing	0		17,102		
68201 - Employment - Background/Drug Sc	0		45		
68300 - Legal	791		10,142		
7043 - Professional Fees - Other	0	3,875	0	31,000	46,500
Total 7043 - Professional Fees	2,128	3,875	41,657	31,000	46,500
7045 - Security					
70451 - Alarm Service	0		912		
7406 - SECURITY NORTH	1,980		10,998		
7045 - Security - Other	0	1,833	6,496	14,667	22,000
Total 7045 - Security	1,980	1,833	18,406	14,667	22,000
7059 - Publications and Legal Notices					
70591 - Membership Dues	0		4,321		
7059 - Publications and Legal Notices - Other	0	417	375	3,333	5,000
Total 7059 - Publications and Legal Notices	0	417	4,696	3,333	5,000
7073 - Training / Education					
7074 - Transportation and Travel	1,108	417	1,564	3,333	5,000
70742 - Meal/Food Reimbursement	0		252		
7074 - Transportation and Travel - Other	0	333	689	2,667	4,000
Total 7074 - Transportation and Travel	0	333	940	2,667	4,000

Tulare Public Cemetery District Profit & Loss Budget Performance

February 2024

	Feb 24	Budget	Jul '23 - Feb 24	YTD Budget	Annual Budget
7081 - Utilities					
77100 - SCE KERN ELECTRIC	0		4,051		
77101 - SCE ELECTRIC NORTH	0		7,354		
77200 - SO Cal Gas	225		294		
77300 - Water, Sewer	572		15,136		
779001 - Waste Disposal North	318		3,919		
79000 - Waste Disposal Kern	931		5,072		
7081 - Utilities - Other	0	6,250	0	50,000	75,000
Total 7081 - Utilities	2,047	6,250	35,827	50,000	75,000
7090 - Vehicle Expense	0	8	0	67	100
7425 - Taxes	0	250	0	2,000	3,000
8000 - Land	0		0	0	0
8001 - Graves Repurchase	9,500	1,667	25,500	13,333	20,000
8002 - Niches	0	4,167	0	33,333	50,000
8100 - Building and Improvements	0	4,167	0	33,333	50,000
8300 - Equipment	0	4,167	0	33,333	50,000
7432 - Appropriation for Contingencies	0	8,837	0	70,697	106,045
Total Expense	89,778	131,175	759,519	1,049,400	1,574,100
Net Ordinary Income	-3,562	-1	32,793	4	0
Other Income/Expense					
Other Income					
9100 - Endowment - 773					
9101 - Endowment Revenue -Current Serv	12,511	8,333	87,356	66,667	100,000
9102 - Interest Income - Endowment 773	0	3,750	27,846	30,000	45,000
Total 9100 - Endowment - 773	12,511	12,083	115,204	96,667	145,000
9200 - Fund for Future Expansion - 807					
9201 - Rent and Concessions - 807	0	1,083	13,000	8,667	13,000
9203 - Interest Income - 807	0	167	2,794	1,333	2,000
9204 - Current Services Admin (807)	4,350	2,000	43,879	16,000	24,000
Total 9200 - Fund for Future Expansion - 807	4,350	3,250	59,673	26,000	39,000
9300 - Unreserved Funds - 817					
9301 - Interest Income - 817	0	292	3,897	2,333	3,500
Total 9300 - Unreserved Funds - 817	0	292	3,897	2,333	3,500

Tulare Public Cemetery District Profit & Loss Budget Performance

February 2024

	Feb 24	Budget	Jul '23 - Feb 24	YTD Budget	Annual Budget
9400 - Pre Need - 886					
6400.1P - Pre-Need Grave	4,500		14,500		
6400.2P - Niche	2,609		3,913		
6400.3P - Open and Close	0		5,100		
6400.4P - Administration	0		2,127		
6400.5P - Vault Installation	0		1,052		
6400.6P - PreNeed Vault Sales	1,200		19,430		
6400.7P - PreNeed Endowment	0		2,344		
6400.8P - Payment Plan Contracts	0		495		
9401 - Interest Income - 886	0	150	2,124	1,200	1,800
Total 9400 - Pre Need - 886	8,309	150	51,084	1,200	1,800
9900 - Other Income					
9901 - CD Interest	0	292	0	2,333	3,500
Total 9900 - Other Income	0	292	0	2,333	3,500
Total Other Income	25,170	16,067	229,857	128,533	192,800
Net Other Income	25,170	16,067	229,857	128,533	192,800
Net Income	21,608	16,066	262,651	128,537	192,800

**Tulare Public Cemetery District
Reconciliation Detail**

10150 · Bank of The Sierra - CHK ACCT, Period Ending 02/29/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						37,053.33
Cleared Transactions						
Checks and Payments - 65 items						
Check	12/12/2023	4219	Natalie Alberti	√	-30.00	-30.00
Bill Pmt -Check	12/29/2023	4247	PLOTBOX INC	√	-1,350.00	-1,380.00
Bill Pmt -Check	01/10/2024	4251	Health Benefits Unit	√	-8,296.74	-9,676.74
Bill Pmt -Check	01/10/2024	4248	PLOTBOX INC	√	-1,350.00	-11,026.74
Bill Pmt -Check	01/15/2024	4262	Lowe's	√	-748.67	-11,775.41
Bill Pmt -Check	01/15/2024	4260	Boot Barn, Inc.	√	-150.00	-11,925.41
Bill Pmt -Check	01/17/2024	4265	Barnes Memorials	√	-9,600.00	-21,525.41
Bill Pmt -Check	01/18/2024	4274	Uline, Inc.	√	-957.90	-22,483.31
Bill Pmt -Check	01/18/2024	4269	Home Depot Cedit Services	√	-634.03	-23,117.34
Bill Pmt -Check	01/18/2024	4270	Office Depot	√	-253.44	-23,370.78
Bill Pmt -Check	01/19/2024	4284	Pens.com	√	-245.02	-23,615.80
Bill Pmt -Check	01/22/2024	4287	Office Depot	√	-527.76	-24,143.56
Bill Pmt -Check	01/31/2024	4291	LABORMAX STAFFING	√	-1,612.24	-25,755.80
Bill Pmt -Check	01/31/2024	EFT	California Department of Tax and Fee Adr	√	-1,144.00	-26,899.80
Bill Pmt -Check	02/01/2024	4292	Dougulas Godinho	√	-2,000.00	-28,899.80
Bill Pmt -Check	02/01/2024	EFT	SoCalGas	√	-69.19	-28,968.99
Check	02/09/2024	EFT	Paychex of New York LLC	√	-10,568.53	-39,537.52
Bill Pmt -Check	02/09/2024	4302	Health Benefits Unit	√	-6,124.53	-45,662.05
Check	02/09/2024	EFT	Paychex of New York LLC	√	-3,415.29	-49,077.34
Bill Pmt -Check	02/09/2024	4300	Element Security Solutions, Inc.	√	-2,904.75	-51,982.09
Bill Pmt -Check	02/09/2024	4293	LABORMAX STAFFING	√	-2,459.37	-54,441.46
Bill Pmt -Check	02/09/2024	4301	Giotto's Alarm Tech, INC.	√	-912.00	-55,353.46
Check	02/09/2024	10733	<i>Employee Check</i>	√	-889.64	-56,243.10
Bill Pmt -Check	02/09/2024	4298	California Office Liquidators	√	-602.23	-56,845.33
Bill Pmt -Check	02/09/2024	4296	CAL Turf Equipment & Supply Inc.	√	-470.82	-57,316.15
Bill Pmt -Check	02/09/2024	4297	California Busniness Machines	√	-447.01	-57,763.16
Check	02/09/2024	EFT	Paychex of New York LLC	√	-300.60	-58,063.76
Bill Pmt -Check	02/09/2024	4305	Leaf	√	-231.40	-58,295.16
Bill Pmt -Check	02/09/2024	4304	Home Depot Cedit Services	√	-195.89	-58,491.05
Check	02/09/2024	EFT	Paychex of New York LLC	√	-123.69	-58,614.74
Bill Pmt -Check	02/09/2024	4303	High Sierra Lumber & Supply Inc.	√	-120.61	-58,735.35
Bill Pmt -Check	02/09/2024	4295	AT & T Mobility	√	-24.83	-58,760.18
Bill Pmt -Check	02/11/2024	EFT	AT &T Internet	√	-70.00	-58,830.18
Bill Pmt -Check	02/13/2024	4314	Ramos, Carlos	√	-350.00	-59,180.18
Bill Pmt -Check	02/13/2024	4311	AGUILAR, ALBERTO	√	-250.00	-59,430.18
Bill Pmt -Check	02/13/2024	4316	Leaf	√	-231.40	-59,661.58
Bill Pmt -Check	02/13/2024	4312	Hitlin, Patricia	√	-100.00	-59,761.58
Bill Pmt -Check	02/16/2024	4323	Element Security Solutions, Inc.	√	-2,145.00	-61,906.58
Bill Pmt -Check	02/16/2024	4331	Tulare County Counsel	√	-1,238.30	-63,144.88
Bill Pmt -Check	02/16/2024	4318	CAL Turf Equipment & Supply Inc.	√	-1,189.45	-64,334.33
Bill Pmt -Check	02/16/2024	4333	Uline, Inc.	√	-868.19	-65,202.52
Bill Pmt -Check	02/16/2024	4319	California Busniness Machines	√	-842.57	-66,045.09
Bill Pmt -Check	02/16/2024	4325	Kenny Ruffa Construction	√	-760.00	-66,805.09
Bill Pmt -Check	02/16/2024	4327	Morris Levin & Son	√	-363.69	-67,168.78
Bill Pmt -Check	02/16/2024	4322	Cintas First Aid Safety	√	-304.83	-67,473.61
Bill Pmt -Check	02/16/2024	4329	Roche Oil, Inc.	√	-188.43	-67,662.04
Bill Pmt -Check	02/16/2024	4328	Res Com Pest Control	√	-50.00	-67,712.04
Bill Pmt -Check	02/16/2024	4324	Home Depot Cedit Services	√	-48.82	-67,760.86
Bill Pmt -Check	02/16/2024	4320	CARQUEST AUTO PARTS - CP PHELPS	√	-11.14	-67,772.00
Bill Pmt -Check	02/20/2024	EFT	CALPERS	√	-2,165.13	-69,937.13
Bill Pmt -Check	02/20/2024	EFT	Southern California Edison	√	-1,182.30	-71,119.43

**Tulare Public Cemetery District
Reconciliation Detail**

10150 - Bank of The Sierra - CHK ACCT, Period Ending 02/29/2024

Type	Date	Num	Name	Clr	Amount	Balance
Check	02/20/2024	4334	Employee check	√	-1,046.78	-72,166.21
Bill Pmt -Check	02/20/2024	EFT	City of Tulare	√	-987.88	-73,154.09
Check	02/20/2024	EFT	ATT	√	-172.86	-73,326.95
Bill Pmt -Check	02/21/2024	EFT	CALPERS	√	-2,673.52	-76,000.47
Bill Pmt -Check	02/21/2024	EFT	CALPERS	√	-2,613.97	-78,614.44
Check	02/22/2024	EFT	Paychex of New York LLC	√	-3,234.26	-81,848.70
Bill Pmt -Check	02/22/2024	EFT	CALPERS	√	-2,220.66	-84,069.36
Bill Pmt -Check	02/22/2024	EFT	Waste Management/USA Waste	√	-318.28	-84,387.64
Check	02/22/2024	EFT	Paychex of New York LLC	√	-123.69	-84,511.33
Check	02/23/2024	EFT	Paychex of New York LLC	√	-10,294.60	-94,805.93
Check	02/23/2024	EFT	Paychex of New York LLC	√	-236.40	-95,042.33
Bill Pmt -Check	02/26/2024	EFT	AT & T Phone's	√	-659.23	-95,701.56
Bill Pmt -Check	02/26/2024	EFT	AT & T Phone's	√	-257.03	-95,958.59
Check	02/29/2024	EFT	Bank of America	√	-45.00	-96,003.59
Total Checks and Payments					-96,003.59	-96,003.59
Deposits and Credits - 19 items						
Deposit	02/02/2024			√	2,009.83	2,009.83
Deposit	02/02/2024			√	2,323.54	4,333.37
Deposit	02/02/2024			√	9,622.29	13,955.66
Deposit	02/02/2024			√	28,021.06	41,976.72
Deposit	02/09/2024			√	21,500.00	63,476.72
Deposit	02/23/2024			√	1,481.04	64,957.76
Deposit	02/23/2024			√	3,484.58	68,442.34
Deposit	02/23/2024			√	6,373.39	74,815.73
Deposit	02/23/2024			√	6,925.66	81,741.39
Deposit	02/23/2024			√	22,300.00	104,041.39
Total Deposits and Credits					104,041.39	104,041.39
Total Cleared Transactions					8,037.80	8,037.80
Cleared Balance					8,037.80	45,091.13
Uncleared Transactions						
Checks and Payments - 15 items						
Bill Pmt -Check	01/22/2024	4288	Tulare County Counsel		-812.50	-812.50
Bill Pmt -Check	02/01/2024	4294	Reed Shaffer		-4,801.48	-5,613.98
Bill Pmt -Check	02/09/2024	4306	PLOTBOX INC		-1,350.00	-6,963.98
Bill Pmt -Check	02/09/2024	4299	CAPC - Calif Assoc of Public Cemeteries		-554.00	-7,517.98
Bill Pmt -Check	02/13/2024	4313	Lima, Michele		-100.00	-7,617.98
Bill Pmt -Check	02/14/2024	4315	CAPC - Calif Assoc of Public Cemeteries		-554.00	-8,171.98
Bill Pmt -Check	02/16/2024	4321	Christy Vault Co, Inc.		-6,180.00	-14,351.98
Bill Pmt -Check	02/16/2024	4330	Streamline		-1,512.00	-15,863.98
Bill Pmt -Check	02/16/2024	4326	LABORMAX STAFFING		-874.44	-16,738.42
Bill Pmt -Check	02/16/2024	4332	TULARE COUNTY ROLL-OFF		-770.00	-17,508.42
Bill Pmt -Check	02/16/2024	4317	Action Equipment Rentals, Inc.		-581.34	-18,089.76
Bill Pmt -Check	02/27/2024	4338	Kevin Brejnak, CPA		-17,101.72	-35,191.48
Bill Pmt -Check	02/27/2024	4335	LABORMAX STAFFING		-2,718.97	-37,910.45
Bill Pmt -Check	02/27/2024	4337	PriorityWest		-1,300.00	-39,210.45
Bill Pmt -Check	02/27/2024	4336	Petty Cash		-138.71	-39,349.16
Total Checks and Payments					-39,349.16	-39,349.16
Total Uncleared Transactions					-39,349.16	-39,349.16
Register Balance as of 02/29/2024					-31,311.36	5,741.97

**Tulare Public Cemetery District
Reconciliation Detail**

10500 - Cash in Treasury (772), Period Ending 02/29/2024						
Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						278,804.02
Cleared Transactions						
Checks and Payments - 10 items						
Invoice	01/24/2024	14967	TULARE COUNTY PVQ	√	-28,021.06	-28,021.06
Invoice	01/24/2024	14966	TULARE COUNTY PVQ	√	-9,622.29	-37,643.35
Invoice	01/24/2024	14968	TULARE COUNTY PVQ	√	-2,323.54	-39,966.89
Invoice	01/24/2024	14969	TULARE COUNTY PVQ	√	-2,009.83	-41,976.72
Invoice	01/31/2024	14970	TULARE COUNTY PVQ	√	-21,500.00	-63,476.72
Invoice	02/14/2024	23535	TULARE COUNTY PVQ	√	-22,300.00	-85,776.72
Invoice	02/14/2024	23538	TULARE COUNTY PVQ	√	-6,925.66	-92,702.38
Invoice	02/14/2024	23537	TULARE COUNTY PVQ	√	-6,373.39	-99,075.77
Invoice	02/14/2024	23536	TULARE COUNTY PVQ	√	-3,484.58	-102,560.35
Invoice	02/14/2024	23539	TULARE COUNTY PVQ	√	-1,481.04	-104,041.39
Total Checks and Payments					-104,041.39	-104,041.39
Deposits and Credits - 9 items						
Transfer	02/02/2024			√	17,333.33	17,333.33
Transfer	02/08/2024			√	900.00	18,233.33
Transfer	02/09/2024			√	179.70	18,413.03
Transfer	02/09/2024			√	1,029.70	19,442.73
Transfer	02/14/2024			√	5,600.00	25,042.73
Transfer	02/14/2024			√	48,166.70	73,209.43
Transfer	02/20/2024			√	1,892.84	75,102.27
Transfer	02/20/2024			√	24,364.38	99,466.65
Transfer	02/27/2024			√	13,750.84	113,217.49
Total Deposits and Credits					113,217.49	113,217.49
Total Cleared Transactions					9,176.10	9,176.10
Cleared Balance					9,176.10	287,980.12
Uncleared Transactions						
Checks and Payments - 4 items						
Invoice	02/28/2024	23540	TULARE COUNTY PVQ		-24,218.97	-24,218.97
Invoice	02/28/2024	23541	TULARE COUNTY PVQ		-6,259.95	-30,478.92
Invoice	02/28/2024	23542	TULARE COUNTY PVQ		-1,835.96	-32,314.88
Invoice	02/28/2024	23543	TULARE COUNTY PVQ		-268.17	-32,583.05
Total Checks and Payments					-32,583.05	-32,583.05
Total Uncleared Transactions					-32,583.05	-32,583.05
Register Balance as of 02/29/2024					-23,406.95	255,397.07

Tulare Public Cemetery District
Reconciliation Detail

10600 - Endowment - Reserved (773), Period Ending 02/29/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						1,962,929.95
Cleared Transactions						
Deposits and Credits - 7 items						
Transfer	02/02/2024			√	1,386.00	1,386.00
Transfer	02/09/2024			√	600.00	1,986.00
Transfer	02/14/2024			√	786.00	2,772.00
Transfer	02/14/2024			√	4,152.00	6,924.00
Transfer	02/20/2024			√	786.00	7,710.00
Transfer	02/20/2024			√	3,094.00	10,804.00
Transfer	02/27/2024			√	1,350.00	12,154.00
Total Deposits and Credits					12,154.00	12,154.00
Total Cleared Transactions					12,154.00	12,154.00
Cleared Balance					12,154.00	1,975,083.95
Register Balance as of 02/29/2024					12,154.00	1,975,083.95
Ending Balance					12,154.00	1,975,083.95

**Tulare Public Cemetery District
Reconciliation Detail**

10700 - Cash in Expansion Account (807), Period Ending 02/29/2024

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							207,484.64
Cleared Transactions							
Deposits and Credits - 4 items							
Transfer		02/02/2024			√	900.00	900.00
Transfer		02/09/2024			√	150.00	1,050.00
Transfer		02/20/2024			√	300.00	1,350.00
Transfer		02/20/2024			√	1,200.00	2,550.00
Total Deposits and Credits						2,550.00	2,550.00
Total Cleared Transactions						2,550.00	2,550.00
Cleared Balance						2,550.00	210,034.64
Register Balance as of 02/29/2024						2,550.00	210,034.64
Ending Balance						2,550.00	210,034.64

2:49 PM
04/24/24

Tulare Public Cemetery District
Reconciliation Detail

10900 - Endowment - Unreserved (817), Period Ending 02/29/2024

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							<u>228,768.67</u>
Cleared Balance							<u>228,768.67</u>
Register Balance as of 02/29/2024							<u>228,768.67</u>
Ending Balance							<u><u>228,768.67</u></u>

Tulare Public Cemetery District
Reconciliation Detail

10950 - Pre-Need Payment Plan (886), Period Ending 02/29/2024

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							207,374.01
Cleared Transactions							
Deposits and Credits - 7 items							
	Transfer	02/02/2024			√	514.50	514.50
	Transfer	02/12/2024			√	4,576.08	5,090.58
	Transfer	02/13/2024			√	120.00	5,210.58
	Transfer	02/14/2024			√	4,989.00	10,199.58
	Transfer	02/20/2024			√	1,246.20	11,445.78
	Transfer	02/26/2024			√	107.00	11,552.78
	Transfer	02/27/2024			√	2,664.30	14,217.08
Total Deposits and Credits						14,217.08	14,217.08
Total Cleared Transactions						14,217.08	14,217.08
Cleared Balance						14,217.08	221,591.09
Register Balance as of 02/29/2024						14,217.08	221,591.09
Ending Balance						14,217.08	221,591.09

Tulare Public Cemetery District
Balance Sheet
 As of March 31, 2024

	<u>Mar 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	2,058.26
10100 · Petty Cash	500.00
10150 · Bank of The Sierra - CHK ACCT	12,729.06
10500 · Cash in Treasury (772)	237,727.42
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	<u>1,688,151.48</u>
Total 10600 · Endowment - Reserved (773)	2,004,169.40
10700 · Cash in Expansion Account (807)	211,684.76
10900 · Endowment - Unreserved (817)	230,636.35
10950 · Pre-Need Payment Plan (886)	<u>239,904.23</u>
Total Checking/Savings	2,939,409.48
Accounts Receivable	
11001 · Accounts Receivable - PVQ (772)	58,238.25
11010 · Receivable - Pre-Need Pmt Plan	143,604.87
11020 · Other Accounts Receivable	<u>-1,031.12</u>
Total Accounts Receivable	200,812.00
Other Current Assets	
11300 · Prepaid Expense	
11320 · Prepaid Workers Compensation	7,981.03
11330 · Prepaid Liability Insurance	9,308.53
11340 · Prepaid Property Insurance	<u>902.25</u>
Total 11300 · Prepaid Expense	18,191.81
12001 · Undeposited Funds	-24,240.29
12101 · Inventory Asset	<u>10,548.47</u>
Total Other Current Assets	4,499.99
Total Current Assets	3,144,721.47
TOTAL ASSETS	<u>3,144,721.47</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	<u>29,248.51</u>
Total Accounts Payable	29,248.51

5:10 PM
05/01/24
Accrual Basis

Tulare Public Cemetery District
Balance Sheet
As of March 31, 2024

	<u>Mar 31, 24</u>
Other Current Liabilities	
25600 · PTO Accruals	7,651.18
24000 · Payroll Liabilities	17,607.07
25500 · Sales Tax Payable	5,687.66
	<hr/>
Total Other Current Liabilities	30,945.91
	<hr/>
Total Current Liabilities	60,194.42
	<hr/>
Total Liabilities	60,194.42
	<hr/>
Equity	
30000 · Fund Balance	2,799,148.20
Net Income	285,378.85
	<hr/>
Total Equity	3,084,527.05
	<hr/>
TOTAL LIABILITIES & EQUITY	3,144,721.47
	<hr/> <hr/>

Tulare Public Cemetery District Profit & Loss Budget Performance

March 2024

	Mar 24	Budget	Jul '23 - Mar 24	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
3999 - Total Beginning Cash Available	0	29,167	0	262,500	350,000
4000 - County Taxes					
4001 - Current Secured	0		114,648	0	0
4006 - Current Unsecured	0		0	0	0
4008 - Prior Secured	0		0	0	0
4009 - Prior Unsecured	0		0	0	0
4030 - Suppl Current Secured	0		0	0	0
4033 - Suppl Prior Secured	0		0	0	0
4052 - Other Taxes	0		4,243	0	0
4060 - Residual Distributions	0		0	0	0
4069 - PT Facilities	0		0	0	0
5000 - Aid-Other Governmental Agencies	0		0	0	0
5050 - Homeowners Property Tax Relief	0		0	0	0
4000 - County Taxes - Other	0	18,750	18,828	168,750	225,000
Total 4000 - County Taxes	0	18,750	137,719	168,750	225,000
4801 - Interest Income - 772	2,156	583	4,967	5,251	7,000
4801.1 - Transfer from Funds	0	5,000	0	45,000	60,000
6400 - Charges for Current Services					
5400.1 - Grave	9,500		204,760		
5400.2 - Niche	2,608		19,566		
5400.3 - Open and Close	34,800		290,896		
5400.4 - Administration	10,350		54,150		
5400.5 - Vault Installation	5,731		51,266		
5400.6 - Out of District Fee	4,093		16,491		
5400.7 - Transfer Fees	0		1,350		
5400.8 - Payment Plan Contract Fees	0		4,343		
5400.9 - Disinterment	0		-2,300		
5400.10 - Saturday Service Fee	0		9,600		
5400.11 - Add On Packages	75		370		
5400 - Charges for Current Services - Other	0	66,667	0	600,000	800,000
Total 5400 - Charges for Current Services	67,157	66,667	650,492	600,000	800,000
5450 - Concrete Base Sales	6,400	6,667	44,700	60,000	80,000
5460 - Vault Sales	15,004	14,583	117,863	131,251	175,000
5470 - Vase Sales	150		580		
5806 - Misc. Revenue	0	2,083	8,782	18,751	25,000
5833 - Grant Revenue	0		0	0	0
5834 - Restitution	0	50	0	450	600
5836 - Other Revenue	0	208	0	1,875	2,500
5860 - Interest Income	1,709		3,065		
Total Income	92,575	143,757	968,147	1,293,828	1,725,100

Tulare Public Cemetery District Profit & Loss Budget Performance

March 2024

	Mar 24	Budget	Jul '23 - Mar 24	YTD Budget	Annual Budget
Cost of Goods Sold					
5900 · Concrete Base for Headstones	6,400	6,667	44,700	60,000	80,000
5901 · Vault Costs	6,245	5,833	51,007	52,500	70,000
6905 · Vase Costs	0	0	0	0	0
5908 · Emblern for Urn Costs	0	0	0	0	0
5915 · Miscellaneous Service Supplies	73	83	271	750	1,000
Total COGS	12,718	12,583	95,978	113,250	151,000
Gross Profit	79,857	131,174	872,169	1,180,578	1,574,100
Expense					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	46,677	45,917	332,705	413,250	551,000
6002 · Overtime	472	1,667	8,551	15,000	20,000
6004 · Health Insurance Benefits	5,278	9,000	62,808	81,000	108,000
6006 · Extra Help	17,092	2,417	57,853	21,750	29,000
6008 · Directors Fees	0	250	1,850	2,250	3,000
6011 · Retirement-SD Portion	1,233	3,667	28,925	33,000	44,000
6012 · Social Security and Medicare	3,598	3,667	26,610	33,000	44,000
6015 · Workers Compensation Ins	2,660	2,667	23,943	24,000	32,000
6016 · Unemployment Ins.	408	292	3,047	2,625	3,500
6017 · PTO Accrued Payout	1,313	1,313	13,509	11,813	15,750
6018 · Other	0	167	0	1,500	2,000
6000 · Payroll and Employee Benefits - Other	0	0	0	0	0
Total 6000 · Payroll and Employee Benefits	78,730	71,021	559,799	639,187	852,250
7003 · County Tax Admin Fees					
70031 · Finance Charges / Fees	0	0	471	4,500	6,000
7003 · County Tax Admin Fees - Other	0	500	2,479	4,500	6,000
Total 7003 · County Tax Admin Fees	0	500	2,950	4,500	6,000
7004 · Clothing and Personal Supplies					
70042 · PPE - Personal Protective Equip	819	1,667	2,633	4,500	6,000
70043 · First Aid Supplies	307	500	2,173	4,500	6,000
7004 · Clothing and Personal Supplies - Other	0	0	291	0	0
Total 7004 · Clothing and Personal Supplies	1,126	500	5,097	4,500	6,000
7005 · Telecommunications					
70051 · Internet	91	0	1,287	5,625	7,500
70052 · Phone Lines	825	0	4,100	5,625	7,500
70053 · Tablet	25	625	278	5,625	7,500
7005 · Telecommunications - Other	162	0	2,547	5,625	7,500
Total 7005 · Telecommunications	1,103	625	8,212	5,625	7,500

Tulare Public Cemetery District Profit & Loss Budget Performance

March 2024

	Mar 24	Budget	Jul 23 - Mar 24	YTD Budget	Annual Budget
7006 · Vaults and Liners	0	0	292	0	0
7008 · Freight/Delivery Fees	0	83	174	750	1,000
7009 · Household Supplies	0	208	174	1,875	2,500
7010 · Insurance					
70101 · General Liability Insurance	3,103		27,925		
70102 · Property Insurance	301		2,707		
70103 · Auto Insurance	0		5		
70104 · Mobile Equipment Insurance	0		1,777		
70105 · Crime/Bond Insurance	0		195		
70106 · Cyber Liability Contribution	0		385		
7010 · Insurance - Other	0	3,600	0		43,205
Total 7010 · Insurance	3,404	3,600	32,994	32,404	43,205
7011 · Concrete Base for Headstones	0	0	0	0	0
7025 · Mileage Reimbursement Expense	802	83	1,059	750	1,000
7030 · Maintenance and Repairs					
70200 · Repair & Maint. - KERN Equipment	887		8,341		
70201 · Equipment & Supplies for Servic	0		9,197		
70203 · Diesel KERN for Equipment	0		2,755		
70204 · Unleaded - KERN Fuel for Equip	224		1,705		
70205 · Unleaded - North Fuel Equip	101		484		
70206 · Repair & Maint. -North Equipment	63		3,527		
70207 · Diesel NORTH for Equipment	0		1,489		
70209 · Sprinkler NORTH Repairs/Supply	44		143		
70210 · Tools -KERN Ground Maintenance	0		477		
70211 · Repair & Maint.-KERN Location	0		284		
70213 · Fence Repairs NORTH J and Maint	0		3,279		
70216 · Tools - North Ground Maintenan	0		231		
70300 · Repair & Maint. - Outside KERN	828		2,130		
70301 · Safety Supplies & Compliance	0		194		
70302 · Cleaning Supplies	0		467		
70305 · Repair & Maint. - Headstones/Con	0		4,650		
70307 · Repair & Maint.-Outside North	0		7,026		
70308 · Weed Control Spray for Grounds	0		2,068		
70309 · Sprinkler KERN Repairs/Supplies	9		2,883		
70310 · Grounds Tools for Maintenance	0		329		
70311 · Landscaping -flowers, trees, ba	0		11,677		
70400 · Repair & Maint. - Building Kern	0		2,755		
70401 · Pest Control	150		900		
70402 · Repair & Maint. North Building	0		2,196		
7030 · Maintenance and Repairs - Other	96	13,750	6,945		
Total 7030 · Maintenance and Repairs	2,402	13,750	76,131	123,750	165,000

Tulare Public Cemetery District Profit & Loss Budget Performance

March 2024

	Mar 24	Budget	Jul '23 - Mar 24	YTD Budget	Annual Budget
7036 · Office Supplies and Expense					
61000 · Copier/Equipment Lease	0		2,727		
61001 · Water / Breakroom Supplies	46		1,654		
62000 · Office Supplies	416		7,276		
63000 · Computer Repairs and Expense	0		135		
65000 · Software Programs/Website	2,801		13,097		
66100 · Plotbox Software Project	0		4,050		
7036 · Office Supplies and Expense - Other	684	3,792	4,977	34,125	45,500
Total 7036 · Office Supplies and Expense	3,947	3,792	33,916	34,125	45,500
7037 · Marketing					
7039 · Miscellaneous	0	417	0	3,750	5,000
7040 · Bank Fees	0	208	1,330	1,875	2,500
7043 · Professional Fees	45		360		
68100 · Accounting	615		14,983		
68200 · Auditing	0		17,102		
68201 · Employment - Background/Drug Sc	90		135		
68300 · Legal	2,192		12,334		
7043 · Professional Fees - Other	0	3,875	0	34,875	46,500
Total 7043 · Professional Fees	2,898	3,875	44,554	34,875	46,500
7045 · Security					
70451 · Alarm Service	0		912		
7406 · SECURITY NORTH	0		10,998		
7045 · Security - Other	2,274	1,833	8,770	16,500	22,000
Total 7045 · Security	2,274	1,833	20,680	16,500	22,000
7059 · Publications and Legal Notices					
70591 · Membership Dues	0	417	4,321	3,750	5,000
7059 · Publications and Legal Notices - Other	0		375		
Total 7059 · Publications and Legal Notices	0	417	4,696	3,750	5,000
7073 · Training / Education					
7074 · Transportation and Travel	993	417	2,557	3,750	5,000
70742 · Meal/Food Reimbursement	0		252		
7074 · Transportation and Travel - Other	1,090	333	1,778	3,000	4,000
Total 7074 · Transportation and Travel	1,090	333	2,030	3,000	4,000

Tulare Public Cemetery District Profit & Loss Budget Performance

March 2024

	Mar 24	Budget	Jul '23 - Mar 24	YTD Budget	Annual Budget
7081 - Utilities					
77100 - SCE KERN ELECTRIC	341		4,393		
77101 - SCE ELECTRIC NORTH	744		8,098		
77200 - SO Cal Gas	178		473		
77300 - Water, Sewer	579		15,715		
779001 - Waste Disposal North	318		4,238		
79000 - Waste Disposal Kern	408		5,480		
7081 - Utilities - Other	0	6,250	0	56,250	75,000
Total 7081 - Utilities	2,569	6,250	38,396	56,250	75,000
7090 - Vehicle Expense	0	8	0	75	100
7425 - Taxes	0	250	0	2,250	3,000
8000 - Land	0	0	0	0	0
8001 - Graves Repurchase	0	1,667	25,500	15,000	20,000
8002 - Niches	0	4,167	0	37,500	50,000
8100 - Building and Improvements	0	4,167	0	37,500	50,000
8300 - Equipment	0	4,167	0	37,500	50,000
7432 - Appropriation for Contingencies	0	8,837	0	79,534	106,045
Total Expense	101,383	131,175	860,901	1,180,575	1,574,100
Net Ordinary Income	-21,525	-1	11,268	3	0
Other Income/Expense					
Other Income					
9100 - Endowment - 773					
9101 - Endowment Revenue -Current Serv	12,704	8,333	100,062	75,000	100,000
9102 - Interest Income - Endowment 773	15,574	3,750	43,420	33,750	45,000
Total 9100 - Endowment - 773	28,278	12,083	143,482	108,750	145,000
9200 - Fund for Future Expansion - 807					
9201 - Rent and Concessions - 807	0	1,083	13,000	9,750	13,000
9203 - Interest Income - 807	1,650	167	4,444	1,500	2,000
9204 - Current Services Admin (807)	150	2,000	44,029	18,000	24,000
Total 9200 - Fund for Future Expansion - 807	1,800	3,250	61,473	29,250	39,000
9300 - Unreserved Funds - 817					
9301 - Interest Income - 817	1,868	292	5,764	2,625	3,500
Total 9300 - Unreserved Funds - 817	1,868	292	5,764	2,625	3,500

Tulare Public Cemetery District Profit & Loss Budget Performance

March 2024

	Mar 24	Budget	Jul '23 - Mar 24	YTD Budget	Annual Budget
9400 - Pre Need - 886					
5400.1P - Pre-Need Grave	0		14,500		
5400.2P - Niche	1,630		5,543		
5400.3P - Open and Close	5,400		10,500		
5400.4P - Administration	900		3,027		
5400.5P - Vault Installation	1,052		2,104		
5400.6P - PreNeed Vault Sales	2,400		21,830		
5400.7P - PreNeed Endowment	772		3,116		
5400.8P - Payment Plan Contracts	153		648		
9401 - Interest Income - 886	0	150	2,124	1,350	1,800
Total 9400 - Pre Need - 886	12,307	150	63,391	1,350	1,800
9900 - Other Income					
9901 - CD Interest	0	292	0	2,625	3,500
Total 9900 - Other Income	0	292	0	2,625	3,500
Total Other Income	44,254	16,067	274,111	144,600	192,800
Net Other Income	44,254	16,067	274,111	144,600	192,800
Net Income	22,728	16,066	285,379	144,603	192,800

**Tulare Public Cemetery District
Reconciliation Detail**

10160 · Bank of The Sierra - CHK ACCT, Period Ending 03/31/2024

Type	Date	Num	Name	Cir	Amount	Balance
Beginning Balance						45,091.13
Cleared Transactions						
Checks and Payments - 66 items						
Bill Pmt -Check	02/01/2024	4294	Reed Shaffer	√	-4,801.48	-4,801.48
Bill Pmt -Check	02/09/2024	4306	PLOTBOX INC	√	-1,350.00	-6,151.48
Bill Pmt -Check	02/09/2024	4299	CAPC - Calif Assoc of Public Cemeteries	√	-554.00	-6,705.48
Bill Pmt -Check	02/13/2024	4313	Lima, Michele	√	-100.00	-6,805.48
Bill Pmt -Check	02/14/2024	4315	CAPC - Calif Assoc of Public Cemeteries	√	-554.00	-7,359.48
Bill Pmt -Check	02/16/2024	4321	Christy Vault Co, Inc.	√	-6,180.00	-13,539.48
Bill Pmt -Check	02/16/2024	4330	Streamline	√	-1,512.00	-15,051.48
Bill Pmt -Check	02/16/2024	4326	LABORMAX STAFFING	√	-874.44	-15,925.92
Bill Pmt -Check	02/16/2024	4332	TULARE COUNTY ROLL-OFF	√	-770.00	-16,695.92
Bill Pmt -Check	02/16/2024	4317	Action Equipment Rentals, Inc.	√	-581.34	-17,277.26
Bill Pmt -Check	02/27/2024	4338	Kevin Brejnak, CPA	√	-17,101.72	-34,378.98
Bill Pmt -Check	02/27/2024	4335	LABORMAX STAFFING	√	-2,718.97	-37,097.95
Bill Pmt -Check	02/27/2024	4337	PriorityWest	√	-1,300.00	-38,397.95
Bill Pmt -Check	02/27/2024	4336	Petty Cash	√	-138.71	-38,536.66
Bill Pmt -Check	03/01/2024	EFT	SoCalGas	√	-225.21	-38,761.87
Check	03/05/2024	EFT	QuickBooks	√	-2,801.00	-41,562.87
Bill Pmt -Check	03/06/2024	4361	Health Benefits Unit	√	-7,515.12	-49,077.99
Bill Pmt -Check	03/06/2024	4340	Barnes Memorials	√	-6,000.00	-55,077.99
Bill Pmt -Check	03/06/2024	4346	LABORMAX STAFFING	√	-3,850.81	-58,928.80
Bill Pmt -Check	03/06/2024	4356	LABORMAX STAFFING	√	-3,634.39	-62,563.19
Bill Pmt -Check	03/06/2024	4342	Christy Vault Co, Inc.	√	-2,766.00	-65,329.19
Bill Pmt -Check	03/06/2024	4344	Element Security Solutions, Inc.	√	-1,980.00	-67,309.19
Bill Pmt -Check	03/06/2024	4348	Office Depot	√	-1,610.41	-68,919.60
Bill Pmt -Check	03/06/2024	4349	PLOTBOX INC	√	-1,350.00	-70,269.60
Bill Pmt -Check	03/06/2024	4339	Andy Hinojosa III CPA	√	-1,250.00	-71,519.60
Bill Pmt -Check	03/06/2024	4343	Clara L Bernardo	√	-1,069.50	-72,589.10
Bill Pmt -Check	03/06/2024	4350	Ramos, Carlos	√	-799.32	-73,388.42
Bill Pmt -Check	03/06/2024	4352	Roche Oil, Inc.	√	-785.26	-74,173.68
Bill Pmt -Check	03/06/2024	4353	Tulare County Counsel	√	-494.40	-74,668.08
Bill Pmt -Check	03/06/2024	4362	Kimball Midwest	√	-256.16	-74,924.24
Bill Pmt -Check	03/06/2024	4357	Ramos, Carlos	√	-100.00	-75,024.24
Bill Pmt -Check	03/06/2024	4345	Hittlin, Patricia	√	-100.00	-75,124.24
Bill Pmt -Check	03/06/2024	4347	Lima, Michele	√	-100.00	-75,224.24
Bill Pmt -Check	03/06/2024	4351	Res Com Pest Control	√	-100.00	-75,324.24
Bill Pmt -Check	03/06/2024	4341	CARQUEST AUTO PARTS - CP PHELP	√	-82.47	-75,406.71
Check	03/08/2024	EFT	Paychex of New York LLC	√	-11,261.87	-86,668.58
Check	03/08/2024	EFT	Paychex of New York LLC	√	-2,987.44	-89,656.02
Check	03/08/2024	EFT	Paychex of New York LLC	√	-300.60	-89,956.62
Check	03/08/2024	EFT	Paychex of New York LLC	√	-123.69	-90,080.31
Bill Pmt -Check	03/11/2024	EFT	CALPERS	√	-2,556.87	-92,637.18
Bill Pmt -Check	03/11/2024	EFT	CALPERS	√	-2,495.16	-95,132.34
Bill Pmt -Check	03/11/2024	4364	Petty Cash	√	-304.19	-95,436.53
Bill Pmt -Check	03/12/2024	4365	State PTI	√	-534.00	-95,970.53
Bill Pmt -Check	03/12/2024	4366	State PTI	√	-89.00	-96,059.53
Check	03/13/2024	EFT	CALPERS	√	-1,856.03	-97,915.56
Check	03/13/2024	EFT	CALPERS	√	-336.22	-98,251.78
Bill Pmt -Check	03/14/2024	EFT	AT & T Internet	√	-70.00	-98,321.78
Bill Pmt -Check	03/18/2024	4367	Barnes Memorials	√	-5,600.00	-103,921.78
Bill Pmt -Check	03/19/2024	4378	Reed Shaffer	√	-4,074.16	-107,995.94
Bill Pmt -Check	03/19/2024	4394	CAL Turf Equipment & Supply Inc.	√	-1,462.77	-109,458.71
Bill Pmt -Check	03/19/2024	4371	Christy Vault Co, Inc.	√	-922.00	-110,380.71
Bill Pmt -Check	03/19/2024	4369	California Busniness Machines	√	-683.76	-111,064.47
Bill Pmt -Check	03/19/2024	4379	Roche Oil, Inc.	√	-200.71	-111,265.18
Check	03/19/2024	EFT	AT & T Mobility	√	-172.86	-111,438.04
Bill Pmt -Check	03/20/2024	EFT	City of Tulare	√	-980.52	-112,418.56

**Tulare Public Cemetery District
Reconciliation Detail**

10150 · Bank of The Sierra - CHK ACCT, Period Ending 03/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	03/21/2024	EFT	Southern California Edison	√	-1,085.44	-113,504.00
Check	03/22/2024	EFT	Paychex of New York LLC	√	-12,141.27	-125,645.27
Check	03/22/2024	EFT	Paychex of New York LLC	√	-3,292.87	-128,938.14
Check	03/22/2024	10760	<i>Employee Check</i> Waste Management/USA Waste	√	-340.67	-129,278.81
Bill Pmt -Check	03/22/2024	EFT	Waste Management/USA Waste	√	-318.28	-129,597.09
Check	03/22/2024	EFT	Paychex of New York LLC	√	-312.20	-129,909.29
Bill Pmt -Check	03/22/2024	4381	Public Cemetery Alliance	√	-225.00	-130,134.29
Check	03/22/2024	EFT	Paychex of New York LLC	√	-123.69	-130,257.98
Bill Pmt -Check	03/24/2024	EFT	AT & T Phone's	√	-257.03	-130,515.01
Bill Pmt -Check	03/26/2024	EFT	AT&T #55968788463356	√	-659.23	-131,174.24
Check	03/29/2024	EFT	Positive Pay - Bank of Sierra	√	-45.00	-131,219.24
Total Checks and Payments					-131,219.24	-131,219.24
Deposits and Credits - 20 items						
Deposit	03/08/2024			√	268.17	268.17
Deposit	03/08/2024			√	1,835.96	2,104.13
Deposit	03/08/2024			√	6,259.95	8,364.08
Deposit	03/08/2024			√	24,218.97	32,583.05
Deposit	03/15/2024			√	2,298.90	34,881.95
Deposit	03/15/2024			√	5,279.90	40,161.85
Deposit	03/15/2024			√	6,124.84	46,286.69
Deposit	03/15/2024			√	7,785.20	54,071.89
Deposit	03/22/2024			√	1,248.49	55,320.38
Deposit	03/22/2024			√	2,095.58	57,415.96
Deposit	03/22/2024			√	29,015.12	86,431.08
Total Deposits and Credits					86,431.08	86,431.08
Total Cleared Transactions					-44,788.16	-44,788.16
Cleared Balance					-44,788.16	302.97
Uncleared Transactions						
Checks and Payments - 22 items						
Bill Pmt -Check	01/22/2024	4288	Tulare County Counsel		-812.50	-812.50
Bill Pmt -Check	03/06/2024	4363	Lowe's		-42.02	-854.52
Bill Pmt -Check	03/19/2024	4376	LABORMAX STAFFING		-4,522.50	-5,377.02
Bill Pmt -Check	03/19/2024	4373	Ewing Irrigation Products Inc.		-1,579.71	-6,956.73
Bill Pmt -Check	03/19/2024	4372	Cintas First Aid Safety		-52.91	-7,009.64
Bill Pmt -Check	03/19/2024	4370	California Office Liquidators		-10.83	-7,020.47
Bill Pmt -Check	03/27/2024	4387	Garrett Howard Clark		-7,500.00	-14,520.47
Bill Pmt -Check	03/27/2024	4389	LABORMAX STAFFING		-2,952.86	-17,473.33
Bill Pmt -Check	03/27/2024	4392	Phyllis G Coughran		-2,000.00	-19,473.33
Bill Pmt -Check	03/27/2024	4398	Uline, Inc.		-923.15	-20,396.48
Bill Pmt -Check	03/27/2024	4397	Triple Crown Fence Co. Inc.		-798.00	-21,194.48
Bill Pmt -Check	03/27/2024	4383	Boot Barn, Inc.		-450.00	-21,644.48
Bill Pmt -Check	03/27/2024	4390	Leaf		-441.76	-22,086.24
Bill Pmt -Check	03/27/2024	4396	Roche Oil, Inc.		-123.98	-22,210.22
Bill Pmt -Check	03/27/2024	4395	Res Com Pest Control		-100.00	-22,310.22
Bill Pmt -Check	03/27/2024	4399	Valley Industrial Medical Group		-90.00	-22,400.22
Bill Pmt -Check	03/27/2024	4385	Cintas First Aid Safety		-75.72	-22,475.94
Bill Pmt -Check	03/27/2024	4393	Public Cemetery Alliance		-75.00	-22,550.94
Bill Pmt -Check	03/27/2024	4388	Home Depot Cedit Services		-46.44	-22,597.38
Bill Pmt -Check	03/27/2024	4386	Ewing Irrigation Products Inc.		-44.11	-22,641.49
Bill Pmt -Check	03/27/2024	4391	Lowe's		-29.81	-22,671.30
Check	03/28/2024	EFT	Paychex of New York LLC		-2.50	-22,673.80
Total Checks and Payments					-22,673.80	-22,673.80
Deposits and Credits - 1 item						
Deposit	03/28/2024				35,099.89	35,099.89
Total Deposits and Credits					35,099.89	35,099.89
Total Uncleared Transactions					12,426.09	12,426.09
Register Balance as of 03/31/2024					-32,362.07	12,729.06

Tulare Public Cemetery District
Reconciliation Detail

10500 · Cash in Treasury (772), Period Ending 03/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						287,980.12
Cleared Transactions						
Checks and Payments - 12 items						
Invoice	02/28/2024	23540	TULARE COUNTY PVQ	√	-24,218.97	-24,218.97
Invoice	02/28/2024	23541	TULARE COUNTY PVQ	√	-6,259.95	-30,478.92
Invoice	02/28/2024	23542	TULARE COUNTY PVQ	√	-1,835.96	-32,314.88
Invoice	02/28/2024	23543	TULARE COUNTY PVQ	√	-268.17	-32,583.05
Invoice	03/06/2024	23547	TULARE COUNTY PVQ	√	-7,785.20	-40,368.25
Invoice	03/06/2024	23544	TULARE COUNTY PVQ	√	-6,124.84	-46,493.09
Invoice	03/06/2024	23546	TULARE COUNTY PVQ	√	-5,279.90	-51,772.99
Invoice	03/06/2024	23545	TULARE COUNTY PVQ	√	-2,298.90	-54,071.89
Invoice	03/13/2024	14973	TULARE COUNTY PVQ	√	-21,500.00	-75,571.89
Invoice	03/13/2024	14973	TULARE COUNTY PVQ	√	-7,515.12	-83,087.01
Invoice	03/13/2024	14974	TULARE COUNTY PVQ	√	-2,095.58	-85,182.59
Invoice	03/13/2024	14975	TULARE COUNTY PVQ	√	-1,248.49	-86,431.08
Total Checks and Payments					-86,431.08	-86,431.08
Deposits and Credits - 12 items						
Transfer	03/01/2024			√	16.54	16.54
Transfer	03/01/2024			√	300.00	316.54
Transfer	03/01/2024			√	3,313.88	3,630.42
Transfer	03/01/2024			√	4,825.00	8,455.42
Transfer	03/11/2024			√	1,300.00	9,755.42
Transfer	03/11/2024			√	21,604.01	31,359.43
Transfer	03/25/2024			√	54.13	31,413.56
Transfer	03/27/2024			√	300.00	31,713.56
Transfer	03/27/2024			√	32,913.38	64,626.94
Transfer	03/29/2024			√	5,150.84	69,777.78
Transfer	03/29/2024			√	22,482.84	92,260.62
Deposit	03/31/2024	Deposit	Interest	√	2,156.01	94,416.63
Total Deposits and Credits					94,416.63	94,416.63
Total Cleared Transactions					7,985.55	7,985.55
Cleared Balance					7,985.55	295,965.67
Uncleared Transactions						
Checks and Payments - 5 items						
Invoice	03/27/2024	pvq14969	TULARE COUNTY PVQ		-35,099.89	-35,099.89
Invoice	03/27/2024	pvq14972	TULARE COUNTY PVQ		-10,488.26	-45,588.15
Invoice	03/27/2024	pvq14973	TULARE COUNTY PVQ		-9,500.00	-55,088.15
Invoice	03/27/2024	pvq14971	TULARE COUNTY PVQ		-1,957.07	-57,045.22
Invoice	03/27/2024	pvq14970	TULARE COUNTY PVQ		-1,193.03	-58,238.25
Total Checks and Payments					-58,238.25	-58,238.25
Total Uncleared Transactions					-58,238.25	-58,238.25
Register Balance as of 03/31/2024					-50,252.70	237,727.42

**Tulare Public Cemetery District
Reconciliation Detail**

10600 - Endowment - Reserved (773), Period Ending 03/31/2024

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							1,975,083.95
Cleared Transactions							
Deposits and Credits - 10 items							
	Transfer	03/01/2024			√	393.00	393.00
	Transfer	03/01/2024			√	600.00	993.00
	Transfer	03/01/2024			√	1,350.00	2,343.00
	Transfer	03/11/2024			√	393.00	2,736.00
	Transfer	03/11/2024			√	2,672.00	5,408.00
	Transfer	03/27/2024			√	750.00	6,158.00
	Transfer	03/27/2024			√	4,330.00	10,488.00
	Transfer	03/29/2024			√	750.00	11,238.00
	Transfer	03/29/2024			√	2,273.00	13,511.00
	Deposit	03/31/2024	Interest	Interest	√	15,574.45	29,085.45
Total Deposits and Credits						29,085.45	29,085.45
Total Cleared Transactions						29,085.45	29,085.45
Cleared Balance						29,085.45	2,004,169.40
Register Balance as of 03/31/2024						29,085.45	2,004,169.40
Ending Balance						29,085.45	2,004,169.40

1:48 PM
05/01/24

**Tulare Public Cemetery District
Reconciliation Detail**

10700 - Cash in Expansion Account (807), Period Ending 03/31/2024

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							210,034.64
Cleared Transactions							
Deposits and Credits - 1 item							
Deposit		03/31/2024	Interest	Interest	√	1,650.12	1,650.12
Total Deposits and Credits						1,650.12	1,650.12
Total Cleared Transactions						1,650.12	1,650.12
Cleared Balance						1,650.12	211,684.76
Register Balance as of 03/31/2024						1,650.12	211,684.76
Ending Balance						1,650.12	211,684.76

**Tulare Public Cemetery District
Reconciliation Detail**

10900 - Endowment - Unreserved (817), Period Ending 03/31/2024

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							228,768.67
Cleared Transactions							
Deposits and Credits - 1 item							
Deposit		03/31/2024	Interest	Interest	√	1,867.68	1,867.68
Total Deposits and Credits						1,867.68	1,867.68
Total Cleared Transactions						1,867.68	1,867.68
Cleared Balance						1,867.68	230,636.35
Register Balance as of 03/31/2024						1,867.68	230,636.35
Ending Balance						1,867.68	230,636.35

**Tulare Public Cemetery District
Reconciliation Detail**

10950 - Pre-Need Payment Plan (886), Period Ending 03/31/2024

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							221,591.09
Cleared Transactions							
Deposits and Credits - 13 items							
Transfer		03/01/2024			√	519.77	519.77
Transfer		03/01/2024			√	926.64	1,446.41
Transfer		03/01/2024			√	2,063.00	3,509.41
Transfer		03/01/2024			√	2,524.41	6,033.82
Transfer		03/11/2024			√	1,312.44	7,346.26
Transfer		03/26/2024			√	387.15	7,733.41
Transfer		03/26/2024			√	2,336.51	10,069.92
Transfer		03/27/2024			√	2,663.00	12,732.92
Transfer		03/27/2024			√	3,323.64	16,056.56
Transfer		03/29/2024			√	107.00	16,163.56
Transfer		03/29/2024			√	200.00	16,363.56
Transfer		03/29/2024			√	240.94	16,604.50
Deposit		03/31/2024	Interest	Interest	√	1,708.64	18,313.14
Total Deposits and Credits						18,313.14	18,313.14
Total Cleared Transactions						18,313.14	18,313.14
Cleared Balance						18,313.14	239,904.23
Register Balance as of 03/31/2024						18,313.14	239,904.23
Ending Balance						18,313.14	239,904.23

Tulare Public Cemetery District
Balance Sheet
 As of April 30, 2024

	<u>Apr 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	31,050.47
10100 · Petty Cash	500.00
10150 · Bank of The Sierra - CHK ACCT	11,772.57
10500 · Cash in Treasury (772)	292,232.61
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	<u>1,700,088.48</u>
Total 10600 · Endowment - Reserved (773)	2,016,106.40
10700 · Cash in Expansion Account (807)	211,684.76
10900 · Endowment - Unreserved (817)	230,636.35
10950 · Pre-Need Payment Plan (886)	<u>246,012.65</u>
Total Checking/Savings	3,039,995.81
Accounts Receivable	
11001 · Accounts Receivable - PVQ (772)	43,676.71
11010 · Receivable - Pre-Need Pmt Plan	137,561.81
11020 · Other Accounts Receivable	<u>-1,031.12</u>
Total Accounts Receivable	180,207.40
Other Current Assets	
11300 · Prepaid Expense	
11320 · Prepaid Workers Compensation	5,320.70
11330 · Prepaid Liability Insurance	6,205.70
11340 · Prepaid Property Insurance	<u>601.50</u>
Total 11300 · Prepaid Expense	12,127.90
12001 · Undeposited Funds	851.00
12101 · Inventory Asset	<u>16,481.92</u>
Total Other Current Assets	29,460.82
Total Current Assets	3,249,664.03
TOTAL ASSETS	<u>3,249,664.03</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	<u>64,757.33</u>
Total Accounts Payable	64,757.33

3:09 PM
06/13/24
Accrual Basis

Tulare Public Cemetery District
Balance Sheet
As of April 30, 2024

	<u>Apr 30, 24</u>
Other Current Liabilities	
25600 · PTO Accruals	8,963.68
24000 · Payroll Liabilities	17,320.37
25500 · Sales Tax Payable	7,031.39
	<hr/>
Total Other Current Liabilities	33,315.44
	<hr/>
Total Current Liabilities	98,072.77
	<hr/>
Total Liabilities	98,072.77
	<hr/>
Equity	
30000 · Fund Balance	2,799,148.20
Net Income	352,443.06
	<hr/>
Total Equity	3,151,591.26
	<hr/>
TOTAL LIABILITIES & EQUITY	3,249,664.03
	<hr/> <hr/>

Tulare Public Cemetery District Profit & Loss Budget Performance

April 2024

3:09 PM
06/13/24
Accrual Basis

	Apr 24	Budget	Jul '23 - Apr 24	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
3999 - Total Beginning Cash Available			0		350,000
4000 - County Taxes	74,457	29,167		291,667	
4001 - Current Secured	0		189,105	0	0
4006 - Current Unsecured	0		0	0	0
4008 - Prior Secured	0		0	0	0
4009 - Prior Unsecured	0		0	0	0
4030 - Suppl Current Secured	0		0	0	0
4033 - Suppl Prior Secured	0		0	0	0
4052 - Other Taxes	0	4,243		0	0
4060 - Residual Distributions	0	0		0	0
4069 - PT Facilities	0	0		0	0
5000 - Aid-Other Governmental Agencies	0	0		0	0
5050 - Homeowners Property Tax Relief	0	0		0	0
4000 - County Taxes - Other	0	18,750	18,828	187,500	225,000
Total 4000 - County Taxes	74,457	18,750	212,176	187,500	225,000
4801 - Interest Income - 772	0	583	4,967	5,834	7,000
4801.1 - Transfer from Funds	0	5,000	0	50,000	60,000
5400 - Charges for Current Services					
5400.1 - Grave	29,500		234,260		
5400.2 - Niche	0		19,566		
5400.3 - Open and Close	28,300		319,196		
5400.4 - Administration	8,400		62,550		
5400.5 - Vault Installation	4,731		55,997		
5400.6 - Out of District Fee	4,213		20,704		
5400.7 - Transfer Fees	900		2,250		
5400.8 - Payment Plan Contract Fees	0		4,343		
5400.9 - Disinterment	5,750		3,450		
5400.10 - Saturday Service Fee	1,600		11,200		
5400.11 - Add On Packages	75		445		
5400 - Charges for Current Services - Other	0	66,667	0	666,667	800,000
Total 5400 - Charges for Current Services	83,469	66,667	733,961	666,667	800,000
5450 - Concrete Base Sales	4,800	6,667	49,500	66,667	80,000
5460 - Vault Sales	16,237	14,583	134,100	145,834	175,000
5470 - Vase Sales	50		610		
5805 - Misc. Revenue	103	2,083	8,884	20,834	25,000
5833 - Grant Revenue	0	0	0	0	0
5834 - Restitution	0	50	0	500	600
5835 - Other Revenue	0	208	0	2,083	2,500
5860 - Interest Income	0		3,065		
Total Income	179,115	143,757	1,147,262	1,437,585	1,725,100

Tulare Public Cemetery District

Profit & Loss Budget Performance

April 2024

3:09 PM
06/13/24
Accrual Basis

	Apr 24	Budget	Jul '23 - Apr 24	YTD Budget	Annual Budget
Cost of Goods Sold					
5900 - Concrete Base for Headstones	4,800	6,667	49,500	66,667	80,000
5901 - Vault Costs	7,838	5,833	58,846	58,333	70,000
5905 - Vase Costs	0	0	0	0	0
5908 - Emblem for Urn Costs	0	0	0	0	0
5915 - Miscellaneous Service Supplies	24	83	295	833	1,000
Total COGS	<u>12,663</u>	<u>12,583</u>	<u>108,641</u>	<u>125,833</u>	<u>151,000</u>
Gross Profit	<u>166,452</u>	<u>131,174</u>	<u>1,038,621</u>	<u>1,311,752</u>	<u>1,574,100</u>
Expense					
6000 - Payroll and Employee Benefits					
6001 - Regular Payroll	35,029	45,917	367,734	459,167	551,000
6002 - Overtime	1,578	1,667	10,128	16,667	20,000
6004 - Health Insurance Benefits	5,319	9,000	68,127	90,000	108,000
6005 - Extra Help	8,799	2,417	66,652	24,167	29,000
6008 - Directors Fees	0	250	1,850	2,500	3,000
6011 - Retirement-SD Portion	2,804	3,667	31,729	36,667	44,000
6012 - Social Security and Medicare	2,532	3,667	29,142	36,667	44,000
6015 - Workers Compensation Ins	2,660	2,667	26,503	26,667	32,000
6016 - Unemployment Ins.	317	292	3,364	2,917	3,500
6017 - PTO Accrued Payout	1,313	1,313	14,821	13,125	15,750
6018 - Other	0	167	0	1,667	2,000
6000 - Payroll and Employee Benefits - Other	0	0	0	0	0
Total 6000 - Payroll and Employee Benefits	<u>60,351</u>	<u>71,021</u>	<u>620,151</u>	<u>710,208</u>	<u>852,250</u>
7003 - County Tax Admin Fees					
70031 - Finance Charges / Fees	207		728		
7003 - County Tax Admin Fees - Other	2,479	500	4,957	5,000	6,000
Total 7003 - County Tax Admin Fees	<u>2,685</u>	<u>500</u>	<u>5,685</u>	<u>5,000</u>	<u>6,000</u>
7004 - Clothing and Personal Supplies					
70042 - PPE - Personal Protective Equip	243		2,876		
70043 - First Aid Supplies	71		2,244		
7004 - Clothing and Personal Supplies - Other	64	500	355	5,000	6,000
Total 7004 - Clothing and Personal Supplies	<u>378</u>	<u>500</u>	<u>5,475</u>	<u>5,000</u>	<u>6,000</u>
7005 - Telecommunications					
70051 - Internet	70		1,427		
70052 - Phone Lines	780		4,880		
70053 - Tablet	21		299		
7005 - Telecommunications - Other	428	625	2,976	6,250	7,500
Total 7005 - Telecommunications	<u>1,300</u>	<u>625</u>	<u>9,582</u>	<u>6,250</u>	<u>7,500</u>

Tulare Public Cemetery District Profit & Loss Budget Performance

3:09 PM
06/13/24
Accrual Basis

April 2024

	Apr 24	Budget	Jul '23 - Apr 24	YTD Budget	Annual Budget
7006 · Vaults and Liners	694	0	986	0	0
7008 · Freight/Delivery Fees	0	83	174	833	1,000
7009 · Household Supplies	0	208	174	2,083	2,500
7010 · Insurance					
70101 · General Liability Insurance	3,103		31,028		
70102 · Property Insurance	301		3,008		
70103 · Auto Insurance	0		5		
70104 · Mobile Equipment Insurance	0		1,777		
70105 · Crime/Bond Insurance	0		195		
70106 · Cyber Liability Contribution	0		385		
7010 · Insurance - Other	0	3,600	0	36,004	43,205
Total 7010 · Insurance	3,404	3,600	36,398	36,004	43,205
7011 · Concrete Base for Headstones	0	0	0	0	0
7026 · Mileage Reimbursement Expense	15	83	1,074	833	1,000
7030 · Maintenance and Repairs					
70200 · Repair & Main. - KERN Equipment	3,817		13,205		
70201 · Equipment & Supplies for Servic	822		10,018		
70203 · Diesel KERN for Equipment	398		3,153		
70204 · Unleaded - KERN Fuel for Equip	299		2,003		
70205 · Unleaded - North Fuel Equip	198		682		
70206 · Repair & Main. -North Equipment	0		3,572		
70207 · Diesel NORTH for Equipment	239		1,729		
70209 · Sprinkler NORTH Repairs/Supply	747		890		
70210 · Tools -KERN Ground Maintenance	238		715		
70211 · Repair & Main.-KERN Location	837		1,121		
70213 · Fence Repairs NORTH J and Maint	0		3,279		
70215 · Tools - North Ground Maintenan	0		231		
70300 · Repair & Main. - Outside KERN	2,202		4,332		
70301 · Safety Supplies & Compliance	0		194		
70302 · Cleaning Supplies	0		467		
70305 · Repair & Main. - Headstones/Con	0		4,650		
70307 · Repair & Maint.-Outside North	9,546		16,572		
70308 · Weed Control Spray for Grounds	269		2,337		
70309 · Sprinkler KERN Repairs/Supplies	825		3,708		
70310 · Grounds Tools for Maintenance	0		329		
70311 · Landscaping -flowers, trees, ba	417		12,094		
70400 · Repair & Main. - Building Kern	0		2,755		
70401 · Pest Control	50		950		
70402 · Repair & Main. North Building	0		2,196		
7030 · Maintenance and Repairs - Other	573	13,750	7,597	137,500	165,000
Total 7030 · Maintenance and Repairs	21,477	13,750	98,779	137,500	165,000

Tulare Public Cemetery District Profit & Loss Budget Performance

April 2024

3:09 PM
06/13/24
Accrual Basis

	Apr 24	Budget	Jul '23 - Apr 24	YTD Budget	Annual Budget
7036 - Office Supplies and Expense					
61000 - Copier/Equipment Lease	831		3,557		45,500
61001 - Water / Breakroom Supplies	335		2,036		
62000 - Office Supplies	780		8,057		
63000 - Computer Repairs and Expense	0		135		
65000 - Software Programs/ Website	1,350		15,797		
66100 - Plotbox Software Project	0		4,050		
7036 - Office Supplies and Expense - Other	1,388	3,792	6,365	37,917	45,500
Total 7036 - Office Supplies and Expense	4,684	3,792	39,997	37,917	45,500
7037 - Marketing					
7039 - Miscellaneous	0	417	0	4,167	5,000
7040 - Bank Fees	0	208	1,330	2,083	2,500
7043 - Professional Fees	45		405		
7043 - Professional Fees - Other					
68100 - Accounting	1,967		17,910		
68200 - Auditing	600		17,702		
68201 - Employment - Background/Drug Sc	0		452		
68300 - Legal	1,071		13,405		
7043 - Professional Fees - Other	0	3,875	0	38,750	46,500
Total 7043 - Professional Fees	3,638	3,875	49,469	38,750	46,500
7045 - Security					
70451 - Alarm Service	113		1,025		
7406 - SECURITY NORTH	0		10,998		
7045 - Security - Other	2,346	1,833	11,116	18,333	22,000
Total 7045 - Security	2,458	1,833	23,138	18,333	22,000
7059 - Publications and Legal Notices					
70591 - Membership Dues	0		4,321		
7059 - Publications and Legal Notices - Other	0	417	375	4,167	5,000
Total 7059 - Publications and Legal Notices	0	417	4,696	4,167	5,000
7073 - Training / Education					
7074 - Transportation and Travel	0	417	2,557	4,167	5,000
70742 - Meal/Food Reimbursement	0		252		
7074 - Transportation and Travel - Other	0	333	1,778	3,333	4,000
Total 7074 - Transportation and Travel	0	333	2,030	3,333	4,000

Tulare Public Cemetery District Profit & Loss Budget Performance

April 2024

3:09 PM
06/13/24
Accrual Basis

	Apr 24	Budget	Jul '23 - Apr 24	YTD Budget	Annual Budget
7081 - Utilities					
77100 - SCE KERN ELECTRIC	239		4,632		
77101 - SCE ELECTRIC NORTH	685		8,782		
77200 - SO Cal Gas	57		530		
77300 - Water, Sewer	580		16,295		
779001 - Waste Disposal North	869		5,107		
79000 - Waste Disposal Kern	1,443		6,923		
7081 - Utilities - Other	0	6,250	0	62,500	75,000
Total 7081 - Utilities	3,873	6,250	42,269	62,500	75,000
7090 - Vehicle Expense	0	8	0	83	100
7425 - Taxes	4,050	250	4,050	2,500	3,000
8000 - Land	0	0	0	0	0
8001 - Graves Repurchase	6,500	1,667	32,000	16,667	20,000
8002 - Niches	0	4,167	0	41,667	50,000
8100 - Building and Improvements	0	4,167	0	41,667	50,000
8300 - Equipment	0	4,167	0	41,667	50,000
7432 - Appropriation for Contingencies	0	8,837	0	88,371	106,045
Total Expense	115,552	131,175	980,417	1,311,750	1,574,100
Net Ordinary Income	50,900	-1	58,204	2	0
Other Income/Expense					
Other Income					
9100 - Endowment - 773					
9101 - Endowment Revenue - Current Serv	11,223	8,333	111,285	83,333	100,000
9102 - Interest Income - Endowment 773	0	3,750	43,420	37,500	45,000
Total 9100 - Endowment - 773	11,223	12,083	154,705	120,833	145,000
9200 - Fund for Future Expansion - 807					
9201 - Rent and Concessions - 807	0	1,083	13,000	10,833	13,000
9203 - Interest Income - 807	0	167	4,444	1,667	2,000
9204 - Current Services Admin (807)	0	2,000	44,029	20,000	24,000
Total 9200 - Fund for Future Expansion - 807	0	3,250	61,473	32,500	39,000
9300 - Unreserved Funds - 817					
9301 - Interest Income - 817	0	292	5,764	2,917	3,500
Total 9300 - Unreserved Funds - 817	0	292	5,764	2,917	3,500

Tulare Public Cemetery District Profit & Loss Budget Performance

3:09 PM
06/13/24
Accrual Basis

April 2024

	Apr 24	Budget	Jul '23 - Apr 24	YTD Budget	Annual Budget
9400 - Pre Need - 886					
5400.1P - Pre-Need Grave	1,000		15,500		
5400.2P - Niche	0		5,543		
5400.3P - Open and Close	2,700		13,200		
5400.4P - Administration	1,559		4,586		
5400.5P - Vault Installation	0		2,104		
5400.6P - PreNeed Vault Sales	1,098		22,928		
5400.7P - PreNeed Endowment	2,529		5,645		
5400.8P - Payment Plan Contracts	19		667		
9401 - Interest Income - 886	0	150	2,124	1,500	1,800
Total 9400 - Pre Need - 886	8,905	150	72,297	1,500	1,800
9900 - Other Income					
9901 - CD Interest	0	292	0	2,917	3,500
Total 9900 - Other Income	0	292	0	2,917	3,500
Total Other Income	20,128	16,067	294,239	160,667	192,800
Net Other Income	20,128	16,067	294,239	160,667	192,800
Net Income	71,028	16,066	352,443	160,669	192,800

**Tulare Public Cemetery District
Reconciliation Detail**

10150 - Bank of The Sierra - CHK ACCT, Period Ending 04/30/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						302.97
Cleared Transactions						
Checks and Payments - 49 items						
Bill Pmt -Check	03/06/2024	4363	Lowe's	√	-42.02	-42.02
Bill Pmt -Check	03/19/2024	4376	LABORMAX STAFFING	√	-4,522.50	-4,564.52
Bill Pmt -Check	03/19/2024	4372	Cintas First Aid Safety	√	-52.91	-4,617.43
Bill Pmt -Check	03/19/2024	4370	California Office Liquidators	√	-10.83	-4,628.26
Bill Pmt -Check	03/27/2024	4387	Garrett Howard Clark	√	-7,500.00	-12,128.26
Bill Pmt -Check	03/27/2024	4389	LABORMAX STAFFING	√	-2,952.86	-15,081.12
Bill Pmt -Check	03/27/2024	4392	Phyllis G Coughran	√	-2,000.00	-17,081.12
Bill Pmt -Check	03/27/2024	4398	Uline, Inc.	√	-923.15	-18,004.27
Bill Pmt -Check	03/27/2024	4397	Triple Crown Fence Co. Inc.	√	-798.00	-18,802.27
Bill Pmt -Check	03/27/2024	4383	Boot Barn, Inc.	√	-450.00	-19,252.27
Bill Pmt -Check	03/27/2024	4390	Leaf	√	-441.76	-19,694.03
Bill Pmt -Check	03/27/2024	4396	Roche Oil, Inc.	√	-123.98	-19,818.01
Bill Pmt -Check	03/27/2024	4395	Res Com Pest Control	√	-100.00	-19,918.01
Bill Pmt -Check	03/27/2024	4399	Valley Industrial Medical Group	√	-90.00	-20,008.01
Bill Pmt -Check	03/27/2024	4385	Cintas First Aid Safety	√	-75.72	-20,083.73
Bill Pmt -Check	03/27/2024	4393	Public Cemetery Alliance	√	-75.00	-20,158.73
Bill Pmt -Check	03/27/2024	4388	Home Depot Credit Services	√	-46.44	-20,205.17
Bill Pmt -Check	03/27/2024	4386	Ewing Irrigation Products Inc.	√	-44.11	-20,249.28
Bill Pmt -Check	04/03/2024	EFT	SoCalGas	√	-178.25	-20,427.53
Check	04/05/2024	EFT	Paychex of New York LLC	√	-12,658.88	-33,086.41
Bill Pmt -Check	04/05/2024	4374V	Health Benefits Unit	√	-6,124.53	-39,210.94
Check	04/05/2024	EFT	Paychex of New York LLC	√	-3,716.48	-42,927.42
Check	04/05/2024	10769	_____	√	-1,108.02	-44,035.44
Bill Pmt -Check	04/05/2024	4377V	Pacific Employers	√	-297.00	-44,332.44
Check	04/05/2024	EFT	Paychex of New York LLC	√	-123.69	-44,456.13
Check	04/08/2024	EFT	Paychex of New York LLC	√	-329.70	-44,785.83
Bill Pmt -Check	04/12/2024	4401	LABORMAX STAFFING	√	-4,153.59	-48,939.42
Bill Pmt -Check	04/12/2024	4400	LABORMAX STAFFING	√	-1,612.24	-50,551.66
Bill Pmt -Check	04/12/2024	EFT	AT & T Internet	√	-70.00	-50,621.66
Check	04/18/2024	EFT	Paychex of New York LLC	√	-312.20	-50,933.86
Check	04/18/2024	EFT	AT & T Phone's	√	-172.86	-51,106.72
Check	04/19/2024	EFT	Paychex of New York LLC	√	-13,454.91	-64,561.63
Check	04/19/2024	EFT	Paychex of New York LLC	√	-4,019.74	-68,581.37
Check	04/19/2024	10778	_____	√	-1,114.77	-69,696.14
Check	04/19/2024	EFT	Paychex of New York LLC	√	-123.69	-69,819.83
Bill Pmt -Check	04/22/2024	EFT	City of Tulare	√	-987.14	-70,806.97
Bill Pmt -Check	04/22/2024	EFT	Southern California Edison	√	-923.39	-71,730.36
Bill Pmt -Check	04/22/2024	4354v	TULARE COUNTY ROLL-OFF	√	-522.60	-72,252.96
Check	04/22/2024	4403	_____	√	-46.54	-72,299.50
Bill Pmt -Check	04/23/2024	EFT	Ewing Irrigation Products Inc.	√	-1,604.71	-73,904.21
Bill Pmt -Check	04/24/2024	EFT	California Department of Tax and Fee Adn	√	-4,050.00	-77,954.21
Bill Pmt -Check	04/24/2024	EFT	AT & T Phone's	√	-255.61	-78,209.82
Bill Pmt -Check	04/25/2024	EFT	AT&T #55968788463356	√	-780.17	-78,989.99
Bill Pmt -Check	04/25/2024	EFT	Waste Management/USA Waste	√	-318.28	-79,308.27
Bill Pmt -Check	04/26/2024	4375v	Home Depot Credit Services	√	-475.50	-79,783.77
Bill Pmt -Check	04/26/2024	4380v	Tulare Chamber of Commerce	√	-375.00	-80,158.77
Bill Pmt -Check	04/26/2024	4382v	AT & T Mobility	√	-86.30	-80,245.07
Bill Pmt -Check	04/30/2024	EFT	SoCalGas	√	-57.48	-80,302.55
Check	04/30/2024	EFT	Positive Pay - Bank of Sierra	√	-45.00	-80,347.55
Total Checks and Payments					-80,347.55	-80,347.55
Deposits and Credits - 23 items						
Deposit	03/28/2024			√	35,099.89	35,099.89
Deposit	04/05/2024			√	1,193.03	36,292.92
Deposit	04/05/2024			√	1,957.07	38,249.99
Deposit	04/05/2024			√	9,500.00	47,749.99

**Tulare Public Cemetery District
Reconciliation Detail**

10150 · Bank of The Sierra - CHK ACCT, Period Ending 04/30/2024

Type	Date	Num	Name	Clr	Amount	Balance
Deposit	04/05/2024			√	10,488.26	58,238.25
Deposit	04/12/2024			√	119.87	58,358.12
Deposit	04/12/2024			√	1,612.44	59,970.56
Deposit	04/12/2024			√	2,500.00	62,470.56
Deposit	04/12/2024			√	5,839.50	68,310.06
Deposit	04/19/2024			√	2,806.54	71,116.60
Deposit	04/19/2024			√	7,549.14	78,665.74
Deposit	04/19/2024			√	10,875.11	89,540.85
Deposit	04/19/2024			√	27,183.86	116,724.71
Deposit	04/22/2024	EFT	Paychex of New York LLC	√	261.93	116,986.64
Bill Pmt -Check	04/26/2024	4427	Pacific Employers	√	0.00	116,986.64
Bill Pmt -Check	04/26/2024	4425	Health Benefits Unit	√	0.00	116,986.64
Deposit	04/26/2024			√	465.41	117,452.05
Deposit	04/26/2024			√	1,430.25	118,882.30
Deposit	04/26/2024			√	8,558.24	127,440.54
Check	04/29/2024	4422	VOID	√		127,440.54
Total Deposits and Credits					127,440.54	127,440.54
Total Cleared Transactions					47,092.99	47,092.99
Cleared Balance					47,092.99	47,395.96
Uncleared Transactions						
Checks and Payments - 23 items						
Bill Pmt -Check	03/27/2024	4391	Lowe's		-29.81	-29.81
Check	04/22/2024	4402			-34.19	-64.00
Bill Pmt -Check	04/26/2024	4409	Health Benefits Unit		-5,402.05	-5,466.05
Bill Pmt -Check	04/26/2024	4405	Christy Vault Co, Inc.		-4,742.00	-10,208.05
Bill Pmt -Check	04/26/2024	4418	LABORMAX STAFFING		-3,156.19	-13,364.24
Bill Pmt -Check	04/26/2024	4407	Element Security Solutions, Inc.		-2,274.25	-15,638.49
Bill Pmt -Check	04/26/2024	4419	Tulare County Counsel		-2,192.20	-17,830.69
Bill Pmt -Check	04/26/2024	4416	CAL Turf Equipment & Supply Inc.		-1,635.98	-19,466.67
Bill Pmt -Check	04/26/2024	4410	LABORMAX STAFFING		-1,530.27	-20,996.94
Bill Pmt -Check	04/26/2024	4413	Roche Oil, Inc.		-1,134.58	-22,131.52
Bill Pmt -Check	04/26/2024	4414	Tulare County Counsel		-1,071.00	-23,202.52
Bill Pmt -Check	04/26/2024	4415	Uline, Inc.		-656.88	-23,859.40
Bill Pmt -Check	04/26/2024	4411	Leaf		-462.80	-24,322.20
Bill Pmt -Check	04/26/2024	4404	California Business Machines		-415.83	-24,738.03
Bill Pmt -Check	04/26/2024	4417	California Business Machines		-353.43	-25,091.46
Bill Pmt -Check	04/26/2024	4408	Giotto's Alarm Tech, INC.		-269.38	-25,360.84
Bill Pmt -Check	04/26/2024	4429	Morris Levin & Son		-261.88	-25,622.72
Bill Pmt -Check	04/26/2024	4412	Res Com Pest Control		-50.00	-25,672.72
Bill Pmt -Check	04/26/2024	4406	Cintas First Aid Safety		-32.91	-25,705.63
Check	04/27/2024	10787			-1,114.77	-26,820.40
Bill Pmt -Check	04/29/2024	4421	LABORMAX STAFFING		-2,001.66	-28,822.06
Bill Pmt -Check	04/29/2024	4420	AT & T Mobility		-21.33	-28,843.39
Bill Pmt -Check	04/30/2024	4430	Reed Shaffer		-6,780.00	-35,623.39
Total Checks and Payments					-35,623.39	-35,623.39
Total Uncleared Transactions					-35,623.39	-35,623.39
Register Balance as of 04/30/2024					11,469.60	11,772.57

**Tulare Public Cemetery District
Reconciliation Detail**

10500 - Cash in Treasury (772), Period Ending 04/30/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						295,965.67
Cleared Transactions						
Checks and Payments - 17 items						
Invoice	03/27/2024	pvq14969	TULARE COUNTY PVQ	√	-35,099.89	-35,099.89
Invoice	03/27/2024	pvq14972	TULARE COUNTY PVQ	√	-10,488.26	-45,588.15
Invoice	03/27/2024	pvq14973	TULARE COUNTY PVQ	√	-9,500.00	-55,088.15
Invoice	03/27/2024	pvq14971	TULARE COUNTY PVQ	√	-1,957.07	-57,045.22
Invoice	03/27/2024	pvq14970	TULARE COUNTY PVQ	√	-1,193.03	-58,238.25
Invoice	04/03/2024	pvq14976	TULARE COUNTY PVQ	√	-5,839.50	-64,077.75
Invoice	04/03/2024	pvq14974	TULARE COUNTY PVQ	√	-2,500.00	-66,577.75
Invoice	04/03/2024	pvq14975	TULARE COUNTY PVQ	√	-1,612.44	-68,190.19
Invoice	04/03/2024	pvq14977	TULARE COUNTY PVQ	√	-119.87	-68,310.06
Invoice	04/09/2024	pvq14978	TULARE COUNTY PVQ	√	-27,183.86	-95,493.92
Invoice	04/09/2024	pvq14980	TULARE COUNTY PVQ	√	-10,875.11	-106,369.03
Invoice	04/09/2024	pvq14979	TULARE COUNTY PVQ	√	-7,549.14	-113,918.17
Invoice	04/09/2024	pvq14981	TULARE COUNTY PVQ	√	-2,806.54	-116,724.71
Check	04/12/2024	EFT	County of Tulare	√	-2,478.50	-119,203.21
invoice	04/17/2024	pvq14982	TULARE COUNTY PVQ	√	-8,558.24	-127,761.45
Invoice	04/17/2024	pvq14983	TULARE COUNTY PVQ	√	-1,430.25	-129,191.70
Invoice	04/17/2024	pvq14984	TULARE COUNTY PVQ	√	-465.41	-129,657.11
Total Checks and Payments					-129,657.11	-129,657.11
Deposits and Credits - 20 items						
Transfer	04/01/2024			√	54.13	54.13
Transfer	04/01/2024			√	2,000.00	2,054.13
Transfer	04/08/2024			√	59.13	2,113.26
Transfer	04/08/2024			√	300.00	2,413.26
Transfer	04/08/2024			√	36,628.32	39,041.58
Deposit	04/12/2024	EFT	Tax Apportionment	√	1.92	39,043.50
Deposit	04/12/2024	EFT	Tax Apportionment	√	3.24	39,046.74
Deposit	04/12/2024	EFT	Tax Apportionment	√	18.71	39,065.45
Deposit	04/12/2024	EFT	Tax Apportionment	√	22.17	39,087.62
Deposit	04/12/2024	EFT	Tax Apportionment	√	321.94	39,409.56
Deposit	04/12/2024	EFT	Tax Apportionment	√	365.97	39,775.53
Deposit	04/12/2024	EFT	Tax Apportionment	√	5,212.24	44,987.77
Deposit	04/12/2024	EFT	Tax Apportionment	√	68,510.34	113,498.11
Transfer	04/18/2024			√	97.50	113,595.61
Transfer	04/18/2024			√	300.00	113,895.61
Transfer	04/18/2024			√	23,455.53	137,351.14
Transfer	04/22/2024			√	300.00	137,651.14
Transfer	04/22/2024			√	23,699.62	161,350.76
Transfer	04/24/2024			√	700.00	162,050.76
Transfer	04/24/2024			√	7,550.00	169,600.76
Total Deposits and Credits					169,600.76	169,600.76
Total Cleared Transactions					39,943.65	39,943.65
Cleared Balance					39,943.65	335,909.32
Uncleared Transactions						
Checks and Payments - 5 items						
Invoice	04/24/2024	pvq14985	TULARE COUNTY PVQ		-24,501.66	-24,501.66
Invoice	04/24/2024	pvq14989	TULARE COUNTY PVQ		-7,244.71	-31,746.37
Invoice	04/24/2024	pvq14986	TULARE COUNTY PVQ		-5,687.66	-37,434.03
Invoice	04/24/2024	pvq14987	TULARE COUNTY PVQ		-3,300.49	-40,734.52
Invoice	04/24/2024	pvq14988	TULARE COUNTY PVQ		-2,942.19	-43,676.71
Total Checks and Payments					-43,676.71	-43,676.71
Total Uncleared Transactions					-43,676.71	-43,676.71
Register Balance as of 04/30/2024					-3,733.06	292,232.61
Ending Balance					-3,733.06	292,232.61

11:15 AM
06/13/24

Tulare Public Cemetery District Reconciliation Detail

10600 - Endowment - Reserved (773), Period Ending 04/30/2024

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							2,004,169.40
Cleared Transactions							
Deposits and Credits - 6 items							
Transfer		04/08/2024			√	750.00	750.00
Transfer		04/08/2024			√	3,336.00	4,086.00
Transfer		04/16/2024			√	2,979.00	7,065.00
Transfer		04/18/2024			√	600.00	7,665.00
Transfer		04/22/2024			√	393.00	8,058.00
Transfer		04/22/2024			√	3,879.00	11,937.00
Total Deposits and Credits						<u>11,937.00</u>	<u>11,937.00</u>
Total Cleared Transactions						<u>11,937.00</u>	<u>11,937.00</u>
Cleared Balance						<u>11,937.00</u>	<u>2,016,106.40</u>
Register Balance as of 04/30/2024						<u>11,937.00</u>	<u>2,016,106.40</u>
Ending Balance						<u>11,937.00</u>	<u>2,016,106.40</u>

11:19 AM
06/13/24

Tulare Public Cemetery District
Reconciliation Detail

10700 · Cash in Expansion Account (807), Period Ending 04/30/2024

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							<u>211,684.76</u>
Cleared Balance							<u>211,684.76</u>
Register Balance as of 04/30/2024							<u>211,684.76</u>
Ending Balance							<u><u>211,684.76</u></u>

11:21 AM
06/13/24

Tulare Public Cemetery District Reconciliation Detail

10900 - Endowment - Unreserved (817), Period Ending 04/30/2024

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							230,636.35
Cleared Balance							230,636.35
Register Balance as of 04/30/2024							230,636.35
Ending Balance							230,636.35

11:30 AM
06/13/24

Tulare Public Cemetery District Reconciliation Detail

10950 - Pre-Need Payment Plan (886), Period Ending 04/30/2024

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance							239,904.23
Cleared Transactions							
Deposits and Credits - 7 items							
	Transfer	04/08/2024			√	2,063.00	2,063.00
	Transfer	04/08/2024			√	2,071.42	4,134.42
	Transfer	04/09/2024			√	42.00	4,176.42
	Transfer	04/18/2024			√	120.00	4,296.42
	Transfer	04/18/2024			√	380.00	4,676.42
	Transfer	04/18/2024			√	566.00	5,242.42
	Transfer	04/18/2024			√	866.00	6,108.42
Total Deposits and Credits						6,108.42	6,108.42
Total Cleared Transactions						6,108.42	6,108.42
Cleared Balance						6,108.42	246,012.65
Register Balance as of 04/30/2024						6,108.42	246,012.65
Ending Balance						6,108.42	246,012.65

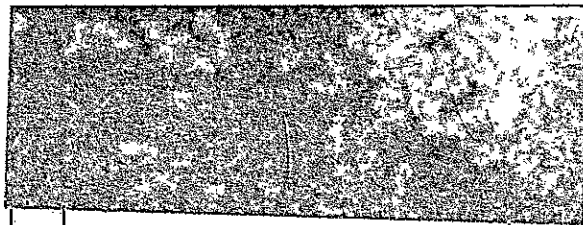


May 12, 2024
Pay date 5/31/24

Summary

Company: Tulare Public Cemetery District

From: 5/12/2024 To: 5/25/2024



ID	Employee	Regular	OT	DT	Breaks	BP	Sick	Vacation	Holiday	Other	Total
		80:00	00:00	00:00	05:30	00:00	00:00	00:00	00:00	00:00	80:00
		71:45	00:15	00:00	09:15	00:00	00:00	00:00	00:00	08:00	80:00
		80:00	06:30	00:00	05:45	00:00	00:00	00:00	00:00	00:00	86:30
		79:45	01:45	00:00	05:00	00:00	00:00	00:00	00:00	00:00	81:30
		71:45	00:15	00:00	05:00	00:00	08:00	00:00	00:00	00:00	80:00
		80:00	02:15	00:00	10:00	00:00	00:00	00:00	00:00	00:00	82:15
		80:00	00:00	00:00	00:00	00:00	00:00	00:00	00:00	00:00	80:00
		80:00	00:00	00:00	10:00	00:00	00:00	00:00	00:00	00:00	80:00
		80:00	00:00	00:00	06:30	00:00	00:00	00:00	00:00	00:00	80:00
Count: 9	Grand Total:	703:15	11:00	00:00	57:00	00:00	08:00	00:00	00:00	08:00	730:15

PAYROLL JOURNAL

0087 1411-8541 Tulare Public Cemetary District

EMPLOYEE NAME ID	HOURS, EARNINGS, REIMBURSEMENTS & OTHER PAYMENTS				WITHHOLDINGS	DEDUCTIONS	NET PAY ALLOCATIONS
	DESCRIPTION	RATE	HOURS	EARNINGS			
(cont.)							
COMPANY TOTALS 9 Person(s) 9 Transaction(s)	Hourly Salary Overtime Hourly Sick PTO Pay Out COMPANY TOTAL		623.2500 80.0000 11.0000 8.0000 8.0000 730.2500	13,712.58 3,461.54 386.77 163.92 198.72 17,923.53			
(IC) = Independent Contractor							

PAYROLL JOURNAL

0087 1411-8541 Tulare Public Cemetary District

EMPLOYEE NAME ID	HOURS, EARNINGS, REIMBURSEMENTS & OTHER PAYMENTS	HOURS	EARNINGS	REIMB & OTHER PAYMENTS	WITHHOLDINGS	DEDUCTIONS	NET PAY ALLOCATIONS
COMPANY TOTALS 9 Person(s) 9 Transaction(s)	Hourly Salary Overtime Hourly Sick PTO COMPANY TOTAL	535.2500 80.0000 3.7500 2.0000 11.0000 632.0000	11,787.68 3,461.54 13,126 47.92 236.58 15,664.98				
(IC) = Independent Contractor							



Pay hours 3/3/24-3/16/24

Summary

Pay date: 3/22/24

Company: Tulare Public Cemetery District

From: 3/3/2024 To: 3/16/2024

ID	Employee	Regular	OT	DT	Breaks	BP	Sick	Vacation	Holiday	Other	Total
78:30		00:00	00:00	00:00	05:00	00:00	00:00	00:00	00:00	01:30	80:00
76:15		01:00	00:00	00:00	10:15	00:00	00:00	00:00	00:00	03:45	81:00
77:45		01:15	00:00	00:00	04:30	00:00	02:00	00:00	00:00	00:00	81:00
78:45		01:30	00:00	00:00	05:45	00:00	00:00	00:00	00:00	00:00	80:15
47:45		00:00	00:00	00:00	03:00	00:00	00:00	00:00	00:00	00:00	47:45
78:00		00:00	00:00	00:00	04:30	00:00	00:00	00:00	00:00	00:00	78:00
80:00		00:00	00:00	00:00	00:00	00:00	00:00	00:00	00:00	00:00	80:00
74:15		00:00	00:00	00:00	05:15	00:00	00:00	00:00	00:00	05:45	80:00
24:00		00:00	00:00	00:00	01:30	00:00	00:00	00:00	00:00	00:00	24:00
Grand Total:		615:15	03:45	00:00	39:45	00:00	02:00	00:00	00:00	11:00	632:00
Count:		9									