

Tulare Public Cemetery District

900 EAST KERN AVENUE**TULARE, CALIFORNIA 93274**PHONE (559) 686-5544

AUDIT COMMITTEE AGENDA

Audit Committee Meeting
May 20, 2020
2:20 P.M.

IF ANY PERSON WOULD LIKE TO ATTEND PLEASE E-MAIL THE BOARD CLERK THRU THE DISTRICT'S WEBSITE. THERE WILL BE SEATING AVAILABLE FOR 6 PEOPLE. FIRST COME FIRST SERVE.

PRELIMINARIES:

- 1.1 Call to Order
- 1.2 Roll Call
- 1.3 Recognition of Visitors

OPEN SESSION:

- 2.1 Approval of April 15, 2020 Audit Committee Meeting minutes
- 2.2 Approval of April financials.
- 2.3 Review of the 2020-21 Fiscal Year Budget
- 2.5 Manager's Report

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 THROUGH FRIDAY 8:00 AM – 5:00 PM AT THE ADMINISTRATION OFFICE OF THE DISTRICT 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 TWENTY-FOUR (24) HOURS PRIOR TO THIS MEETING.

Tulare Public Cemetery District
Audit Committee Minutes
April 15, 2020

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting of April 15, 2020 was called to order at 1:35 pm, at the district office, 900 E Kern Avenue, Tulare, California by Committee Member Stephen Presant. Committee Members present were Linda Maloy and Jim Pennington.

Leonor Castaneda was in attendance.

RECOGNITION OF VISITORS: No visitors.

The minutes of February 19, 2020 were approved as presented.

The February 2020 financial reports were approved (3-0) and recommended that M Green and Co auditor Mary Quillen review our financials on a as needed basis.

The monthly legal settlement money now coming in \$100 from a person who had damaged two upright markers will be deposited into a specific ID number to keep track of all monies collected.

Reviewed the financial impact of hiring of two permanent full time Grounds Keepers. The first position was found to have minimal impact because it may convert one temporary employee employed most of the year now because of work load or replace the temporary employee, and the second position was found to have minimal financial impact as it is expected to replace a possible retirement this year.

MANAGER'S REPORT:

Reviewed Resolution of 2019/20-4 to transfer contingency funds to amend operational budget.

Informed of the need for a tractor replacement in next fiscal year budget.

Informed of a need to replace one of the old Grasshopper mowers in Kern.

Informed of the need to remove and unusable equipment.

Informed of the Air Resources board program for the purchase and rebate of four small work vehicles.

Meeting adjourned at 3:04 pm

Committee Member Signature

Tulare Public Cemetery District
Balance Sheet
As of April 30, 2020

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	4,451.25
10100 · Petty Cash	333.68
10150 · Bank of The Sierra - CHK ACCT	70,097.15
10500 · Cash in Treasury (772)	251,681.59
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,192,858.25
Total 10600 · Endowment - Reserved (773)	<u>1,508,876.17</u>
10700 · Cash in Expansion Account (807)	71,200.97
10900 · Endowment - Unreserved (817)	342,331.18
Total Checking/Savings	<u>2,248,971.99</u>
Other Current Assets	
10 · Customer Balance Due	263.17
12001 · Undeposited Funds	4,511.25
Total Other Current Assets	<u>4,774.42</u>
Total Current Assets	<u>2,253,746.41</u>
TOTAL ASSETS	<u><u>2,253,746.41</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	1,017.80
Total Accounts Payable	<u>1,017.80</u>
Other Current Liabilities	
24000 · Payroll Liabilities	4,291.11
24010 · Pension Payable	2,267.22
25500 · Sales Tax Payable	591.05
Total Other Current Liabilities	<u>7,149.38</u>
Total Current Liabilities	<u>8,167.18</u>
Total Liabilities	8,167.18
Equity	
30000 · Opening Balance Equity	2,282,733.86
31100 · Retain Earnings	-175,912.49
Net Income	138,757.86
Total Equity	<u>2,245,579.23</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,253,746.41</u></u>

Tulare Public Cemetery District
Balance Sheet
As of April 30, 2020

	Apr 30, 20	Apr 30, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
00 · Clearing Acct.	4,451.25	0.00	4,451.25	100.0%
1 · Suspense	0.00	-1,300.94	1,300.94	100.0%
10000 · Cash and Cash Equivalents	0.00	1,300.94	-1,300.94	-100.0%
10100 · Petty Cash	333.68	185.83	147.85	79.6%
10150 · Bank of The Sierra - CHK ACCT	70,097.15	58,751.68	11,345.47	19.3%
10500 · Cash in Treasury (772)	251,681.59	158,235.93	93,445.66	59.1%
10600 · Endowment - Reserved (773)	1620 · Edowment Care 1620			
10600 · Endowment - Reserved (773) - Other	316,017.92	316,017.92	0.00	0.0%
Total 10600 · Endowment - Reserved (773)	1,192,858.25	1,475,077.78	-282,219.53	-19.1%
10700 · Cash in Expansion Account (807)	1,508,876.17	1,791,095.70	-282,219.53	-15.8%
10900 · Endowment - Unreserved (817)	71,200.97	46,852.69	24,348.28	52.0%
Total Checking/Savings	342,331.18	900.10	341,431.08	37,932.6%
Total Other Current Assets	2,248,971.99	2,056,021.93	192,950.06	9.4%
Other Current Assets				
10 · Customer Balance Due	263.17	263.17	0.00	0.0%
12001 · Undeposited Funds	4,511.25	65,287.16	-60,775.91	-93.1%
Total Other Current Assets	4,774.42	65,550.33	-60,775.91	-92.7%
Total Current Assets	2,253,746.41	2,121,572.26	132,174.15	6.2%
TOTAL ASSETS	2,253,746.41	2,121,572.26	132,174.15	6.2%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	1,017.80	33,859.27	-32,841.47	-97.0%
20000 · Accounts Payable	1,017.80	33,859.27	-32,841.47	-97.0%
Total Accounts Payable	1,017.80	33,859.27	-32,841.47	-97.0%
Other Current Liabilities				
24000 · Payroll Liabilities	4,291.11	859.14	3,431.97	399.5%
24010 · Pension Payable	2,267.22	2,267.22	0.00	0.0%
25500 · Sales Tax Payable	591.05	4,674.07	-4,083.02	-87.4%
Total Other Current Liabilities	7,149.38	7,800.43	-651.05	-8.4%

Tulare Public Cemetery District
Balance Sheet
 As of April 30, 2020

	Apr 30, 20	Apr 30, 19	\$ Change	% Change
Total Current Liabilities	8,167.18	41,659.70	-33,492.52	-80.4%
Total Liabilities	8,167.18	41,659.70	-33,492.52	-80.4%
Equity				
30000 · Opening Balance Equity	2,282,733.86	2,282,733.86	0.00	0.0%
31100 · Retain Earnings	-175,912.49	-336,797.07	160,884.58	47.8%
Net Income	138,757.86	133,975.77	4,782.09	3.6%
Total Equity	2,245,579.23	2,079,912.56	165,666.67	8.0%
TOTAL LIABILITIES & EQUITY	2,253,746.41	2,121,572.26	132,174.15	6.2%

Tulare Public Cemetery District
Profit & Loss Budget Performance
April 2020

	Apr 20	Budget	Jul '19 - Apr 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
4000 · County Taxes					
4001 · Current Secured	0	12,250	87,356	122,500	147,000
4006 · Current Unsecured	0	750	8,897	7,500	9,000
4008 · Prior Secured	51,297	233	52,912	2,333	2,800
4009 · Prior Unsecured	231	11	320	108	130
4030 · Suppl Current Secured	0	233	1,088	2,333	2,800
4033 · Suppl Prior Secured	0	33	345	333	400
4060 · Residual Distributions	0	542	1,031	5,417	6,500
4069 · PT Facilities	0	492	3,222	4,917	5,900
5000 · Aid-Other Governmental Agencies	0	3	0	25	30
5050 · Homeowners Property Tax Relief	0	100	639	1,000	1,200
Total 4000 · County Taxes	51,528	14,647	155,808	146,467	175,760
Expense					
4801 · Interest Income - 772	0	250	3,308	2,500	3,000
5400 · Charges for Current Services	47,567	50,833	618,492	508,333	610,000
5805 · Misc. Revenue	491	1,667	1,673	16,667	20,000
5834 · Restitution	500		500		
5835 · Other Revenue	30	270	10,924	2,700	3,240
Total Income	100,116	67,667	790,705	676,667	812,000
Expense					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	21,479	20,708	208,384	207,083	248,500
6002 · Overtime	1,057	417	8,834	4,167	5,000
6004 · Benefits	5,691	3,167	60,874	31,667	38,000
6005 · Extra Help	2,240	4,583	60,612	45,833	55,000
6008 · Directors Fees	0	250	1,400	2,500	3,000
6011 · Retirement-SD Portion	5,852	2,000	27,492	20,000	24,000
6012 · Social Security and Medicare	1,724	1,500	16,617	15,000	18,000
6015 · Workers Compensation Ins	0	1,500	22,323	15,000	18,000
6016 · Unemployment Ins.	80	417	1,558	4,167	5,000
Total 6000 · Payroll and Employee Benefits	38,123	34,542	408,095	345,417	414,500
7003 · Penalties	0	500	1,317	5,000	6,000

Tulare Public Cemetery District
Profit & Loss Budget Performance
April 2020

	Apr 20	Budget	Jul '19 - Apr 20	YTD Budget	Annual Budget
7004 · Clothing and Personal Supplies	227	333	3,369	3,333	4,000
7005 · Telecommunications	508	500	5,718	5,000	6,000
7006 · Vaults and Crypts	4,650	5,417	67,010	54,167	65,000
7009 · Household Supplies	174	125	1,223	1,250	1,500
7010 · Insurance	0	1,750	11,351	17,500	21,000
7025 · Mileage Reimbursement Expense	0		67		
7030 · Maintenance and Repairs					
70200 · Repair & Main. - Equipment	3,467	2,972	34,920	29,722	35,667
70300 · Repair & Main. - Outside	5,983	2,972	40,182	29,722	35,667
70400 · Repair & Main. - Building	0	2,972	15,847	29,722	35,667
7030 · Maintenance and Repairs - Other	0	0	0	0	0
Total 7030 · Maintenance and Repairs	9,450	8,917	90,948	89,167	107,000
7036 · Office Supplies and Expense					
62000 · Bank Charges	0		278		
63000 · Computer Repairs and Expense	165		2,892		
7036 · Office Supplies and Expense - Other	460	2,042	8,416	20,417	24,500
Total 7036 · Office Supplies and Expense	625	2,042	11,586	20,417	24,500
7039 · Miscellaneous					
7043 · Professional Fees	70	208	571	2,083	2,500
63500 · County Admin Fees	2,095	427	4,189	4,271	5,125
68100 · Accounting	14	427	4,767	4,271	5,125
68200 · Auditing	1,515	427	10,100	4,271	5,125
68300 · Legal	584	427	4,457	4,271	5,125
7043 · Professional Fees - Other	0	0	14,816	0	0
Total 7043 · Professional Fees	4,207	1,708	38,329	17,083	20,500
7045 · Security					
7059 · Publications and Legal Notices	0	333	2,170	3,333	4,000
7073 · Training / Education	466	250	6,045	2,500	3,000
7081 · Utilities	0	667	6,769	6,667	8,000
77100 · SCE	642	938	6,659	9,375	11,250
77200 · SO Cal Gas	123	938	880	9,375	11,250
77300 · Water, Sewer and Disposal	878	938	26,021	9,375	11,250
79000 · Waste Disposal	0	938	1,526	9,375	11,250

Tulare Public Cemetery District
Profit & Loss Budget Performance
April 2020

	Apr 20	Budget	Jul '19 - Apr 20	YTD Budget	Annual Budget
7081 · Utilities - Other	0	0	0	0	0
Total 7081 · Utilities	1,643	3,750	35,087	37,500	45,000
7425 · Taxes	0	125	1,299	1,250	1,500
8001 · Graves Repurchase	0	833	4,865	8,333	10,000
8100 · Building and Improvements	0	1,500	0	15,000	18,000
8300 · Equipment	0	4,167	52,190	41,667	50,000
Total Expense	60,144	67,667	748,010	676,667	812,000
Net Ordinary Income	39,971	-0	42,695	-0	0
Other Income/Expense					
Other Income					
9100 · Endowment					
9101 · Endowment Revenue	3,957	5,000	53,920	50,000	60,000
9102 · Interest Income - EC	0	2,500	28,950	25,000	30,000
Total 9100 · Endowment	3,957	7,500	82,870	75,000	90,000
9200 · Fund for Future Expansions - 807					
9201 · Rent and Concessions - 807	0	0	8,400	8,400	8,400
9203 · Interest Income - 807	0	42	1,078	417	500
9200 · Fund for Future Expansions - 807 - Other	0	1,250	0	12,500	15,000
Total 9200 · Fund for Future Expansions - 807	0	1,292	9,478	21,317	23,900
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	542	3,714	5,417	6,500
Total 9300 · Unreserved Funds - 817	0	542	3,714	5,417	6,500
Total Other Income	3,957	9,333	96,063	101,733	120,400
Net Other Income	3,957	9,333	96,063	101,733	120,400
Net Income	43,928	9,333	138,758	101,733	120,400

Tulare Public Cemetery District
Profit & Loss Prev Year Comparison
 July 2019 through April 2020

Ordinary Income/Expense	Jul '19 - Apr 20	Jul '18 - Apr 19
Income		
4000 · County Taxes		
4001 · Current Secured	87,356.25	83,523.52
4006 · Current Unsecured	8,896.98	8,338.26
4008 · Prior Secured	52,911.66	0.00
4009 · Prior Unsecured	319.77	69.99
4030 · Suppl Current Secured	1,087.51	1,083.72
4033 · Suppl Prior Secured	344.54	9.82
4060 · Residual Distributions	1,031.00	906.00
4069 · PT Facilities	3,222.00	2,946.00
5000 · Aid-Other Governmental Agencies	0.00	29.27
5050 · Homeowners Property Tax Relief	638.65	645.79
4000 · County Taxes - Other	0.00	50,412.29
Total 4000 · County Taxes	155,808.36	147,964.66
4801 · Interest Income - 772	3,308.06	1,743.67
5400 · Charges for Current Services	618,492.06	500,866.83
5805 · Misc. Revenue	1,672.58	0.00
5834 · Restitution	500.00	0.00
5835 · Other Revenue	10,924.23	16,279.34
Total Income	790,705.29	666,854.50
Expense		
6000 · Payroll and Employee Benefits		
51000 · Child Support Garnishments	0.00	0.00
6001 · Regular Payroll	208,384.41	168,344.50
6002 · Overtime	8,834.44	2,721.83
6004 · Benefits	60,874.33	23,520.51
6005 · Extra Help	60,612.09	46,192.08
6008 · Directors Fees	1,400.00	2,025.00
6011 · Retirement-SD Portion	27,491.85	18,303.36
6012 · Social Security and Medicare	16,617.23	13,293.62
6015 · Workers Compensation Ins	22,323.00	15,646.00
6016 · Unemployment Ins.	1,557.81	7,157.01
6000 · Payroll and Employee Benefits - Other	0.00	30,145.66
Total 6000 · Payroll and Employee Benefits	408,095.16	327,349.57
66900 · Reconciliation Discrepancies	0.00	10.14
68500 · Endowment Care (773) - Expense	0.00	0.00
7003 · Penalties	1,316.65	1,039.99
7004 · Clothing and Personal Supplies	3,369.29	3,145.77
7005 · Telecommunications	5,718.45	3,777.90
7006 · Vaults and Crypts	67,010.40	63,765.37
7009 · Household Supplies	1,222.71	0.00
7010 · Insurance	11,351.00	16,201.91
7025 · Mileage Reimbursement Expense	67.28	0.00
7030 · Maintenance and Repairs		
70200 · Repair & Main. - Equipment	34,919.64	75,993.33
70300 · Repair & Main. - Outside	40,181.89	31,603.31
70400 · Repair & Main. - Building	15,846.50	13,016.64

Tulare Public Cemetery District
Profit & Loss Prev Year Comparison
 July 2019 through April 2020

	<u>Jul '19 - Apr 20</u>	<u>Jul '18 - Apr 19</u>
7030 · Maintenance and Repairs - Other	0.00	208.95
Total 7030 · Maintenance and Repairs	90,948.03	120,822.23
7036 · Office Supplies and Expense		
62000 · Bank Charges	278.12	458.15
63000 · Computer Repairs and Expense	2,892.38	515.00
7036 · Office Supplies and Expense - Other	8,415.57	8,138.29
Total 7036 · Office Supplies and Expense	11,586.07	9,111.44
7039 · Miscellaneous	570.83	1,645.00
7043 · Professional Fees		
63500 · County Admin Fees	4,189.00	3,980.00
68100 · Accounting	4,767.24	9,301.05
68200 · Auditing	10,100.00	0.00
68300 · Legal	4,456.77	9,698.95
7043 · Professional Fees - Other	14,816.25	1,717.23
Total 7043 · Professional Fees	38,329.26	24,697.23
7045 · Security	2,170.40	1,143.54
7059 · Publications and Legal Notices	6,045.14	2,479.37
7073 · Training / Education	6,769.04	7,107.07
7081 · Utilities		
77100 · SCE	6,658.93	9,139.31
77200 · SO Cal Gas	879.90	755.18
77300 · Water, Sewer and Disposal	26,021.31	24,207.56
79000 · Waste Disposal	1,526.46	1,508.83
Total 7081 · Utilities	35,086.60	35,610.88
7425 · Taxes	1,299.33	1,299.33
8001 · Graves Repurchase	4,865.00	3,864.00
8300 · Equipment	52,189.78	0.00
Total Expense	748,010.42	623,070.74
Net Ordinary Income	42,694.87	43,783.76
Other Income/Expense		
Other Income		
9100 · Endowment		
9101 · Endowment Revenue	53,920.00	55,248.00
9102 · Interest Income - EC	28,950.31	25,700.30
Total 9100 · Endowment	82,870.31	80,948.30
9200 · Fund for Future Expansion - 807		
9201 · Rent and Concessions - 807	8,400.00	8,400.00
9203 · Interest Income - 807	1,078.47	535.72
Total 9200 · Fund for Future Expansion - 807	9,478.47	8,935.72
9300 · Unreserved Funds - 817		
9301 · Interest Income - 817	3,714.21	307.99

4:24 PM
05/13/20
Accrual Basis

Tulare Public Cemetery District
Profit & Loss Prev Year Comparison
July 2019 through April 2020

	<u>Jul '19 - Apr 20</u>	<u>Jul '18 - Apr 19</u>
Total 9300 - Unreserved Funds - 817	3,714.21	307.99
Total Other Income	96,062.99	90,192.01
Net Other Income	96,062.99	90,192.01
Net Income	<u>138,757.86</u>	<u>133,975.77</u>

Tulare Public Cemetery District
Profit & Loss Prev Year Comparison
July 2019 through April 2020

	\$ Change	% Change
Ordinary Income/Expense		
Income		
4000 · County Taxes		
4001 · Current Secured	3,832.73	4.6%
4006 · Current Unsecured	558.72	6.7%
4008 · Prior Secured	52,911.66	100.0%
4009 · Prior Unsecured	249.78	356.9%
4030 · Suppl Current Secured	3.79	0.4%
4033 · Suppl Prior Secured	334.72	3,408.6%
4060 · Residual Distributions	125.00	13.8%
4069 · PT Facilities	276.00	9.4%
5000 · Aid-Other Governmental Agencies	-29.27	-100.0%
5050 · Homeowners Property Tax Relief	-7.14	-1.1%
4000 · County Taxes - Other	-50,412.29	-100.0%
Total 4000 · County Taxes	7,843.70	5.3%
4801 · Interest Income - 772	1,564.39	89.7%
5400 · Charges for Current Services	117,625.23	23.5%
5805 · Misc. Revenue	1,672.58	100.0%
5834 · Restitution	500.00	100.0%
5835 · Other Revenue	-5,355.11	-32.9%
Total Income	123,850.79	18.6%
Expense		
6000 · Payroll and Employee Benefits		
51000 · Child Support Garnishments	0.00	0.0%
6001 · Regular Payroll	40,039.91	23.8%
6002 · Overtime	6,112.61	224.6%
6004 · Benefits	37,353.82	158.8%
6005 · Extra Help	14,420.01	31.2%
6008 · Directors Fees	-625.00	-30.9%
6011 · Retirement-SD Portion	9,188.49	50.2%
6012 · Social Security and Medicare	3,323.61	25.0%
6015 · Workers Compensation Ins	6,677.00	42.7%
6016 · Unemployment Ins.	-5,599.20	-78.2%
6000 · Payroll and Employee Benefits - Other	-30,145.66	-100.0%
Total 6000 · Payroll and Employee Benefits	80,745.59	24.7%
66900 · Reconciliation Discrepancies	-10.14	-100.0%
68500 · Endowment Care (773) - Expense	0.00	0.0%
7003 · Penalties	276.66	26.6%
7004 · Clothing and Personal Supplies	223.52	7.1%
7005 · Telecommunications	1,940.55	51.4%
7006 · Vaults and Crypts	3,245.03	5.1%
7009 · Household Supplies	1,222.71	100.0%
7010 · Insurance	-4,850.91	-29.9%
7025 · Mileage Reimbursement Expense	67.28	100.0%
7030 · Maintenance and Repairs		
70200 · Repair & Main. - Equipment	-41,073.69	-54.1%
70300 · Repair & Main. - Outside	8,578.58	27.1%
70400 · Repair & Main. - Building	2,829.86	21.7%

Tulare Public Cemetery District
Profit & Loss Prev Year Comparison
 July 2019 through April 2020

	<u>\$ Change</u>	<u>% Change</u>
7030 · Maintenance and Repairs - Other	-208.95	-100.0%
Total 7030 · Maintenance and Repairs	-29,874.20	-24.7%
7036 · Office Supplies and Expense		
62000 · Bank Charges	-180.03	-39.3%
63000 · Computer Repairs and Expense	2,377.38	461.6%
7036 · Office Supplies and Expense - Other	277.28	3.4%
Total 7036 · Office Supplies and Expense	2,474.63	27.2%
7039 · Miscellaneous	-1,074.17	-65.3%
7043 · Professional Fees		
63500 · County Admin Fees	209.00	5.3%
68100 · Accounting	-4,533.81	-48.8%
68200 · Auditing	10,100.00	100.0%
68300 · Legal	-5,242.18	-54.1%
7043 · Professional Fees - Other	13,099.02	762.8%
Total 7043 · Professional Fees	13,632.03	55.2%
7045 · Security	1,026.86	89.8%
7059 · Publications and Legal Notices	3,565.77	143.8%
7073 · Training / Education	-338.03	-4.8%
7081 · Utilities		
77100 · SCE	-2,480.38	-27.1%
77200 · SO Cal Gas	124.72	16.5%
77300 · Water, Sewer and Disposal	1,813.75	7.5%
79000 · Waste Disposal	17.63	1.2%
Total 7081 · Utilities	-524.28	-1.5%
7425 · Taxes	0.00	0.0%
8001 · Graves Repurchase	1,001.00	25.9%
8300 · Equipment	52,189.78	100.0%
Total Expense	124,939.68	20.1%
Net Ordinary Income	-1,088.89	-2.5%
Other Income/Expense		
Other Income		
9100 · Endowment		
9101 · Endowment Revenue	-1,328.00	-2.4%
9102 · Interest Income - EC	3,250.01	12.7%
Total 9100 · Endowment	1,922.01	2.4%
9200 · Fund for Future Expansion - 807		
9201 · Rent and Concessions - 807	0.00	0.0%
9203 · Interest Income - 807	542.75	101.3%
Total 9200 · Fund for Future Expansion - 807	542.75	6.1%
9300 · Unreserved Funds - 817		
9301 · Interest Income - 817	3,406.22	1,106.0%

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Accrual Basis

Tulare Public Cemetery District
Profit & Loss Prev Year Comparison
July 2019 through April 2020

	<u>\$ Change</u>	<u>% Change</u>
Total 9300 · Unreserved Funds - 817	3,406.22	1,106.0%
Total Other Income	5,870.98	6.5%
Net Other Income	5,870.98	6.5%
Net Income	4,782.09	3.6%

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**Tulare Public Cemetery District
Reconciliation Summary**

10150 - Bank of The Sierra - CHK ACCT, Period Ending 04/30/2020

	<u>Apr 30, 20</u>
Beginning Balance	45,636.42
Cleared Transactions	
Checks and Payments - 54 items	-65,102.77
Deposits and Credits - 6 items	105,000.00
	<u>39,897.23</u>
Total Cleared Transactions	<u>39,897.23</u>
Cleared Balance	<u><u>85,533.65</u></u>
Uncleared Transactions	
Checks and Payments - 18 items	-21,775.83
	<u>-21,775.83</u>
Total Uncleared Transactions	<u>-21,775.83</u>
Register Balance as of 04/30/2020	<u><u>63,757.82</u></u>
Ending Balance	63,757.82

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**Tulare Public Cemetery District
Reconciliation Detail**

10150 · Bank of The Sierra - CHK ACCT, Period Ending 04/30/2020

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						45,636.42
Cleared Transactions						
Checks and Payments - 54 items						
Bill Pmt -Check	03/27/2020	1914	Streamline	X	-1,200.00	-1,200.00
Bill Pmt -Check	03/27/2020	1910	Lowe's	X	-600.05	-1,800.05
Bill Pmt -Check	03/27/2020	1908	christy Valut CO.,Inc.	X	-444.00	-2,244.05
Bill Pmt -Check	03/27/2020	1912	Wilbur - Ellis Comp...	X	-279.84	-2,523.89
Bill Pmt -Check	03/27/2020	1913	Hydraulic Controls,I...	X	-161.15	-2,685.04
Bill Pmt -Check	03/27/2020	1911	SoCalGas	X	-117.58	-2,802.62
Bill Pmt -Check	03/27/2020	1909	Giotto's Alarm Tech...	X	-58.50	-2,861.12
Bill Pmt -Check	04/01/2020	1915	Health Benefits Unit	X	-6,298.21	-9,159.33
Paycheck	04/01/2020	1899	Faria, David A	X	-3,296.74	-12,456.07
Paycheck	04/01/2020	1898	Castaneda, Leonor C	X	-3,213.96	-15,670.03
Paycheck	04/01/2020	1902	Miller, Philip C	X	-2,659.52	-18,329.55
Paycheck	04/01/2020	1904	Viera, Brian Keith	X	-2,404.41	-20,733.96
Paycheck	04/01/2020	1903	Schneider, Phyllis A	X	-2,297.86	-23,031.82
Paycheck	04/01/2020	1901	Jones, Jr., Bobby G...	X	-2,069.83	-25,101.65
Paycheck	04/01/2020	1900	Hernandez, Epifanio...	X	-1,696.86	-26,798.51
Liability Check	04/01/2020	1906	Department of Child...	X	-421.00	-27,219.51
Liability Check	04/01/2020	1905	Department of Child...	X	-268.00	-27,487.51
Liability Check	04/01/2020	1907	Franchise Tax Board	X	-50.00	-27,537.51
Bill Pmt -Check	04/02/2020	1924	Van Cleve Concrete...	X	-6,180.00	-33,717.51
Bill Pmt -Check	04/02/2020	1921	Polyguard & CO	X	-4,650.00	-38,367.51
Bill Pmt -Check	04/02/2020	1920	Nexem Staffing and...	X	-1,428.52	-39,796.03
Bill Pmt -Check	04/02/2020	1917	Asco Pacific	X	-1,301.10	-41,097.13
Bill Pmt -Check	04/02/2020	1922	PriorityWest	X	-875.00	-41,972.13
Bill Pmt -Check	04/02/2020	1923	RIGO'S SIGNS	X	-606.20	-42,578.33
Liability Check	04/02/2020	E-pay	EDD	X	-533.04	-43,111.37
Bill Pmt -Check	04/02/2020	1919	M. Green and Com...	X	-525.00	-43,636.37
Bill Pmt -Check	04/02/2020	1916	Armando's Locksmit...	X	-368.00	-44,004.37
Bill Pmt -Check	04/02/2020	1918	Linder Equip CO.	X	-194.85	-44,199.22
Bill Pmt -Check	04/02/2020	1925	Wizix	X	-115.44	-44,314.66
Bill Pmt -Check	04/03/2020	AUTO...	CALPERS	X	-1,487.69	-45,802.35
Bill Pmt -Check	04/03/2020	AUTO...	CALPERS	X	-1,438.48	-47,240.83
Bill Pmt -Check	04/13/2020	AUTO...	Southern California ...	X	-642.33	-47,883.16
Bill Pmt -Check	04/13/2020	AUTO...	AT & T Phone's	X	-70.00	-47,953.16
Bill Pmt -Check	04/15/2020	1928	Nexem Staffing and...	X	-1,296.11	-49,249.27
Bill Pmt -Check	04/15/2020	1929	Office Depot	X	-242.37	-49,491.64
Bill Pmt -Check	04/15/2020	1932	RIGO'S SIGNS	X	-227.33	-49,718.97
Bill Pmt -Check	04/15/2020	1926	Battery Pro	X	-186.59	-49,905.56
Bill Pmt -Check	04/15/2020	1931	Res Com	X	-90.00	-49,995.56
Bill Pmt -Check	04/15/2020	AUTO...	AT & T Mobility	X	-89.77	-50,085.33
Bill Pmt -Check	04/15/2020	1927	Gary V. Burrows Inc.	X	-87.44	-50,172.77
Bill Pmt -Check	04/15/2020	1930	Professional Print & ...	X	-67.33	-50,240.10
Bill Pmt -Check	04/15/2020	1933	Soap Man	X	-42.22	-50,282.32
Liability Check	04/17/2020	1	United States Treas...	X	-4,722.08	-55,004.40
Bill Pmt -Check	04/20/2020	AUTO...	City of Tulare	X	-1,616.10	-56,620.50
Bill Pmt -Check	04/22/2020	1939	Polyguard & CO	X	-4,650.00	-61,270.50
Bill Pmt -Check	04/22/2020	1946	Omega	X	-744.14	-62,014.64
Bill Pmt -Check	04/22/2020	1935	Herc Rentals	X	-594.13	-62,608.77
Bill Pmt -Check	04/22/2020	1937	Nexem Staffing and...	X	-443.04	-63,051.81
Bill Pmt -Check	04/22/2020	1934	Gary V. Burrows Inc.	X	-237.36	-63,289.17
Bill Pmt -Check	04/22/2020	1943	Soap Man	X	-132.07	-63,421.24
Liability Check	04/24/2020	E-pay	EDD	X	-1,319.03	-64,740.27
Bill Pmt -Check	04/27/2020	AUTO...	AT & T Phone's	X	-166.48	-64,906.75

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Tulare Public Cemetery District
Reconciliation Detail

10150 · Bank of The Sierra - CHK ACCT, Period Ending 04/30/2020

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	04/28/2020	AUTO...	AT & T Phone's	X	-182.02	-65,088.77
Bill Pmt -Check	04/28/2020	AUTO...	Intuit	X	-14.00	-65,102.77
Total Checks and Payments					-65,102.77	-65,102.77
Deposits and Credits - 6 items						
Liability Check	04/01/2020	adj	Health Benefits Unit	X	0.00	0.00
Liability Check	04/02/2020	E-pay	United States Treas...	X	0.00	0.00
Transfer	04/03/2020			X	40,000.00	40,000.00
Bill Pmt -Check	04/22/2020	1938	Omega	X	0.00	40,000.00
Transfer	04/24/2020			X	25,000.00	65,000.00
Transfer	04/24/2020			X	40,000.00	105,000.00
Total Deposits and Credits					105,000.00	105,000.00
Total Cleared Transactions					39,897.23	39,897.23
Cleared Balance					39,897.23	85,533.65
Uncleared Transactions						
Checks and Payments - 18 items						
Liability Check	03/03/2020	E-pay	United States Treas...		-5,343.24	-5,343.24
Bill Pmt -Check	03/09/2020	1875	Ewing Irrigation & L...		-588.58	-5,931.82
Bill Pmt -Check	03/19/2020	1894	Reed Shaffer		-430.56	-6,362.38
Bill Pmt -Check	04/22/2020	1940	Pontem Software		-4,950.00	-11,312.38
Bill Pmt -Check	04/22/2020	1942	RTDennis Accounta...		-1,515.00	-12,827.38
Bill Pmt -Check	04/22/2020	1936	Johnson Controls		-853.25	-13,680.63
Bill Pmt -Check	04/22/2020	1945	Valley Expetec		-495.00	-14,175.63
Bill Pmt -Check	04/22/2020	1941	RIGO'S SIGNS		-227.33	-14,402.96
Bill Pmt -Check	04/22/2020	1944	SoCalGas		-123.02	-14,525.98
Sales Tax Payment	04/24/2020	1958	State Board of Equa...		-3,536.49	-18,062.47
Bill Pmt -Check	04/29/2020	1964	Nexem Staffing and...		-1,038.02	-19,100.49
Bill Pmt -Check	04/29/2020	1960	Ewing Irrigation & L...		-925.59	-20,026.08
Bill Pmt -Check	04/29/2020	1965	Tulare County Coun...		-583.91	-20,609.99
Bill Pmt -Check	04/29/2020	1959	Baker Supplies and ...		-545.58	-21,155.57
Bill Pmt -Check	04/29/2020	1963	M. Green and Com...		-330.00	-21,485.57
Bill Pmt -Check	04/29/2020	1966	Valley Expetec		-165.00	-21,650.57
Bill Pmt -Check	04/29/2020	1961	Hydraulic Controls,I...		-88.91	-21,739.48
Bill Pmt -Check	04/29/2020	1962	Lowe's		-36.35	-21,775.83
Total Checks and Payments					-21,775.83	-21,775.83
Total Uncleared Transactions					-21,775.83	-21,775.83
Register Balance as of 04/30/2020					18,121.40	63,757.82
Ending Balance					18,121.40	63,757.82

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 05/13/20
 Accrual Basis

Tulare Public Cemetery District
 Check List Without Payroll
 April 2020

Date	Num	Name	Memo	Amount	Balance
10150 · Bank of The Sierra - CHK ACCT					
04/03/2020	AUT...	CALPERS		-1,438.48	-1,438.48
04/03/2020	AUT...	CALPERS		-1,487.69	-2,926.17
04/13/2020	AUT...	Southern California ...		-642.33	-3,568.50
04/13/2020	AUT...	AT & T Phone's		-70.00	-3,638.50
04/20/2020	AUT...	City of Tulare		-1,616.10	-5,254.60
04/28/2020	AUT...	AT & T Phone's		-182.02	-5,436.62
04/15/2020	AUT...	AT & T Mobility		-89.77	-5,526.39
04/27/2020	AUT...	AT & T Phone's		-166.48	-5,692.87
04/28/2020	AUT...	Intuit	APR 2020 PAYROLL	-14.00	-5,706.87
04/01/2020	1915	Health Benefits Unit		-6,298.21	-12,005.08
04/02/2020	1916	Armando's Locksmit...		-368.00	-12,373.08
04/02/2020	1917	Asco Pacific		-1,301.10	-13,674.18
04/02/2020	1918	Linder Equip CO.		-194.85	-13,869.03
04/02/2020	1919	M. Green and Comp...		-525.00	-14,394.03
04/02/2020	1920	Nexem Staffing and ...		-1,428.52	-15,822.55
04/02/2020	1921	Polyguard & CO		-4,650.00	-20,472.55
04/02/2020	1922	PriorityWest		-875.00	-21,347.55
04/02/2020	1923	RIGO'S SIGNS		-606.20	-21,953.75
04/02/2020	1924	Van Cleve Concrete...		-6,180.00	-28,133.75
04/02/2020	1925	Wizix		-115.44	-28,249.19
04/15/2020	1926	Battery Pro		-186.59	-28,435.78
04/15/2020	1927	Gary V. Burrows Inc.		-87.44	-28,523.22
04/15/2020	1928	Nexem Staffing and ...		-1,296.11	-29,819.33
04/15/2020	1929	Office Depot		-242.37	-30,061.70
04/15/2020	1930	Professional Print & ...		-67.33	-30,129.03
04/15/2020	1931	Res Com		-90.00	-30,219.03
04/15/2020	1932	RIGO'S SIGNS		-227.33	-30,446.36
04/15/2020	1933	Soap Man		-42.22	-30,488.58
04/22/2020	1934	Gary V. Burrows Inc.		-237.36	-30,725.94
04/22/2020	1935	Herc Rentals		-594.13	-31,320.07
04/22/2020	1936	Johnson Controls		-853.25	-32,173.32
04/22/2020	1937	Nexem Staffing and ...		-443.04	-32,616.36
04/22/2020	1938	Omega	VOID:	0.00	-32,616.36
04/22/2020	1939	Polyguard & CO		-4,650.00	-37,266.36
04/22/2020	1940	Pontem Software		-4,950.00	-42,216.36
04/22/2020	1941	RIGO'S SIGNS	VOID:	0.00	-42,216.36
04/22/2020	1942	RTDennis Accounta...		-1,515.00	-43,731.36
04/22/2020	1943	Soap Man		-132.07	-43,863.43
04/22/2020	1944	SoCalGas		-123.02	-43,986.45
04/22/2020	1945	Valley Expetec		-495.00	-44,481.45
04/22/2020	1946	Omega		-744.14	-45,225.59
04/24/2020	1958	State Board of Equa...		-3,536.49	-48,762.08
04/29/2020	1959	Baker Supplies and ...		-545.58	-49,307.66
04/29/2020	1960	Ewing Irrigation & L...		-925.59	-50,233.25
04/29/2020	1961	Hydraulic Controls,I...		-88.91	-50,322.16
04/29/2020	1962	Lowe's		-36.35	-50,358.51
04/29/2020	1963	M. Green and Comp...		-330.00	-50,688.51
04/29/2020	1964	Nexem Staffing and ...		-1,038.02	-51,726.53
04/29/2020	1965	Tulare County Coun...		-583.91	-52,310.44
04/29/2020	1966	Valley Expetec		-165.00	-52,475.44
Total 10150 · Bank of The Sierra - CHK ACCT				-52,475.44	-52,475.44

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05/13/20
Accrual Basis

Tulare Public Cemetery District
Check List Without Payroll
April 2020

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>	<u>Balance</u>
TOTAL				<u>-52,475.44</u>	<u>-52,475.44</u>

Tulare Public Cemetery District
Payroll Summary
 April 2020

	<u>Hours</u>	<u>Rate</u>	<u>Apr 20</u>
Employee Wages, Taxes and Adjustments			
Gross Pay			
Bereavement Time		17	0
Double-time hourly	15	35	660
Holiday Pay		17	0
Hourly	999	17	19,076
Hourly Sick	50	17	954
Hourly Vacation	69	17	1,449
Overtime (x1.5) hourly	11	26	397
Total Gross Pay	<u>1,144</u>		<u>22,536</u>
Adjusted Gross Pay	1,144		22,536
Taxes Withheld			
Federal Withholding			-1,274
Medicare Employee			-327
Social Security Employee			-1,397
CA - Withholding			-308
CA - Disability			-225
Medicare Employee Addl Tax			0
Total Taxes Withheld			<u>-3,531</u>
Deductions from Net Pay			
Health Insurance Deduction			-627
Viera Wage Garnishment			-50
Wage Garnishment			-689
Total Deductions from Net Pay			<u>-1,366</u>
Net Pay	<u>1,144</u>		<u>17,639</u>
Employer Taxes and Contributions			
Federal Unemployment			17
Medicare Company			327
Social Security Company			1,397
CA - Unemployment			80
Dental Insurance (company paid)			213
Health Insurance (company paid)			5,377
Insurance Admin Fee			52
Vision Insurance (company paid)			29
CA - Employment Training Tax			3
Total Employer Taxes and Contributions			<u>7,494</u>

Tulare Public Cemetery District
Payroll Detailed
April 2020

	Castaneda, Leonor C		Faria, David A		Hernandez, Epifanio H	
	Hours	Rate	Hours	Rate	Hours	Rate
Employee Wages, Taxes and Adjustments						
Gross Pay						
Bereavement Time						
Double-time hourly						
Holiday Pay						
Hourly	133	26	157	22	151	14
Hourly Sick	11	26			8	14
Hourly Vacation	16	26	1	22	1	14
Overtime (x1.5) hourly	7	39	2	33		22
Total Gross Pay	167	4,433	175	4,202	160	2,318
Adjusted Gross Pay	167	4,433	175	4,202	160	2,318
Taxes Withheld		-768		-861		-201
Deductions from Net Pay		-451		-44		-421
Net Pay	167	3,214	175	3,297	160	1,697
Employer Taxes and Contributions						
Federal Unemployment		0		0		0
Medicare Company		64		61		34
Social Security Company		275		261		144
CA - Unemployment		0		0		0
Dental Insurance (company paid)		35		35		35
Health Insurance (company paid)		929		929		733
Insurance Admin Fee		9		9		9
Vision Insurance (company paid)		5		5		5
CA - Employment Training Tax		0		0		0
Total Employer Taxes and Contributions		1,317		1,299		959

Tulare Public Cemetery District
Payroll Detailed
April 2020

	Jones, Jr., Bobby Gene		Miller, Phillip C		Schneider, Phyllis A	
	Hours	Rate	Apr 20	Hours	Rate	Apr 20
Employee Wages, Taxes and Adjustments						
Gross Pay						
Bereavement Time			0		0	0
Double-time hourly		35	0		0	0
Holiday Pay		17	0		40	34
Hourly	149	17	2,585	116	20	2,347
Hourly Sick		17	0	4	20	81
Hourly Vacation	11	17	191	40	20	809
Overtime (x1.5) hourly	1	26	28		30	0
Total Gross Pay	161		2,804	160	3,237	2,750
Adjusted Gross Pay	161		2,804	160	3,237	2,750
Taxes Withheld			-422		-533	-452
Deductions from Net Pay			-312		-44	0
Net Pay	161		2,070	160	2,660	2,298
Employer Taxes and Contributions						
Federal Unemployment			0		0	17
Medicare Company			41		47	40
Social Security Company			174		201	170
CA - Unemployment			0		0	80
Dental Insurance (company paid)			35		35	0
Health Insurance (company paid)			929		929	0
Insurance AdmIn Fee			9		9	0
Vision Insurance (company paid)			5		5	0
CA - Employment Training Tax			0		0	3
Total Employer Taxes and Contributions			1,192		1,226	309

Tulare Public Cemetery District
Payroll Detailed
April 2020

	Viera, Brian Keith		TOTAL	
	Hours	Rate	Hours	Rate
Employee Wages, Taxes and Adjustments				
Gross Pay				
Bereavement Time		0	0	0
Double-time hourly		0	15	660
Holiday Pay		0		0
Hourly	133	17	999	19,076
Hourly Sick	27	17	50	954
Hourly Vacation		17	69	1,449
Overtime (x1.5) hourly		26	11	397
Total Gross Pay	160	2,792	1,144	22,536
Adjusted Gross Pay	160	2,792	1,144	22,536
Taxes Withheld		-294		-3,531
Deductions from Net Pay		-94		-1,366
Net Pay	160	2,404	1,144	17,639
Employer Taxes and Contributions				
Federal Unemployment		0		17
Medicare Company		40		327
Social Security Company		173		1,397
CA - Unemployment		0		80
Dental Insurance (company paid)		35		213
Health Insurance (company paid)		929		5,377
Insurance Admin Fee		9		52
Vision Insurance (company paid)		5		29
CA - Employment Training Tax		0		3
Total Employer Taxes and Contributions		1,192		7,494

**TULARE PUBLIC CEMETERY DISTRICT
2018 - 2020 MONTHLY INTERMENT COMPARISON**

APRIL INTERMENTS 2018

BODY BURIALS	KERN	7
	NORTH	11
NICHES/HEX		2
CREMATION BURIALS	KERN	5
	NORTH	0
BABY BURIALS	KERN	0
	NORTH	1
TOTALS		26

	<u>BODY</u>	<u>CREMATION</u>	<u>TOTAL</u>
JAN	22	5	27
FEB	18	6	24
MAR	27	8	35
APR	19	7	26
TOTAL	86	26	112

Percentage Total: **77%** **23%**

APRIL INTERMENTS 2019

BODY BURIALS	KERN	6
	NORTH	10
NICHES/HEX		3
CREMATION BURIALS	KERN	6
	NORTH	1
BABY BURIALS	KERN	0
	NORTH	0
TOTALS		26

	<u>BODY</u>	<u>CREMATION</u>	<u>TOTAL</u>
JAN	14	8	22
FEB	15	9	24
MAR	28	4	32
APR	16	10	26
TOTAL	73	31	104

Percentage Total: **70%** **30%**

APRIL INTERMENTS 2020

BODY BURIALS	KERN	6
	NORTH	9
NICHES/HEX		3
CREMATION BURIALS	KERN	2
	NORTH	3
BABY BURIALS	KERN	0
	NORTH	0
TOTALS		23

	<u>BODY</u>	<u>CREMATION</u>	<u>TOTAL</u>
JAN	33	6	39
FEB	20	6	26
MAR	24	8	32
APR	15	8	23
TOTAL	92	28	120

Percentage Total: **77%** **23%**

10:33 AM
05/12/20

Tulare Public Cemetery District
Reconciliation Summary
10500 · Cash in Treasury (772), Period Ending 04/30/2020

	<u>Apr 30, 20</u>
Beginning Balance	260,908.76
Cleared Transactions	
Checks and Payments - 3 items	-105,000.00
Deposits and Credits - 5 items	95,772.83
	<u>-9,227.17</u>
Total Cleared Transactions	
Cleared Balance	<u>251,681.59</u>
Register Balance as of 04/30/2020	251,681.59
Ending Balance	251,681.59

10:36 AM
05/12/20

Tulare Public Cemetery District
Reconciliation Detail
10500 - Cash in Treasury (772), Period Ending 04/30/2020

<u>Type</u>	<u>Date</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance				260,908.76
Cleared Transactions				
Checks and Payments - 3 items				
Transfer	04/03/2020	X	-40,000.00	-40,000.00
Transfer	04/24/2020	X	-40,000.00	-80,000.00
Transfer	04/24/2020	X	-25,000.00	-105,000.00
Total Checks and Payments			-105,000.00	-105,000.00
Deposits and Credits - 5 items				
Transfer	04/01/2020	X	9,044.00	9,044.00
Deposit	04/13/2020	X	49,433.45	58,477.45
Transfer	04/14/2020	X	6,991.20	65,468.65
Transfer	04/30/2020	X	7,524.93	72,993.58
Transfer	04/30/2020	X	22,779.25	95,772.83
Total Deposits and Credits			95,772.83	95,772.83
Total Cleared Transactions			-9,227.17	-9,227.17
Cleared Balance			-9,227.17	251,681.59
Register Balance as of 04/30/2020			-9,227.17	251,681.59
Ending Balance			-9,227.17	251,681.59

10:54 AM
05/12/20

Tulare Public Cemetery District
Reconciliation Summary
10600 · Endowment - Reserved (773), Period Ending 04/30/2020

	<u>Apr 30, 20</u>
Beginning Balance	1,505,844.17
Cleared Transactions	
Deposits and Credits - 4 items	<u>3,032.00</u>
Total Cleared Transactions	<u>3,032.00</u>
Cleared Balance	<u>1,508,876.17</u>
Register Balance as of 04/30/2020	1,508,876.17
Ending Balance	1,508,876.17

10:55 AM
05/12/20

Tulare Public Cemetery District
Reconciliation Detail
10600 · Endowment - Reserved (773), Period Ending 04/30/2020

Type	Date	Clr	Amount	Balance
Beginning Balance				1,505,844.17
Cleared Transactions				
Deposits and Credits - 4 items				
Transfer	04/01/2020	X	393.00	393.00
Transfer	04/14/2020	X	659.00	1,052.00
Transfer	04/30/2020	X	438.00	1,490.00
Transfer	04/30/2020	X	1,542.00	3,032.00
Total Deposits and Credits			3,032.00	3,032.00
Total Cleared Transactions			3,032.00	3,032.00
Cleared Balance			3,032.00	1,508,876.17
Register Balance as of 04/30/2020			3,032.00	1,508,876.17
Ending Balance			3,032.00	1,508,876.17

11:06 AM
05/12/20

Tulare Public Cemetery District
Reconciliation Summary
10700 · Cash in Expansion Account (807), Period Ending 04/30/2020

	<u>Apr 30, 20</u>
Beginning Balance	66,961.97
Cleared Transactions	
Deposits and Credits - 2 items	<u>4,239.00</u>
Total Cleared Transactions	<u>4,239.00</u>
Cleared Balance	<u><u>71,200.97</u></u>
Register Balance as of 04/30/2020	71,200.97
Ending Balance	71,200.97

11:07 AM
05/12/20

**Tulare Public Cemetery District
Reconciliation Detail**

10700 · Cash in Expansion Account (807), Period Ending 04/30/2020

<u>Type</u>	<u>Date</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance				66,961.97
Cleared Transactions				
Deposits and Credits - 2 items				
Transfer	04/30/2020	X	979.00	979.00
Transfer	04/30/2020	X	3,260.00	4,239.00
Total Deposits and Credits			4,239.00	4,239.00
Total Cleared Transactions			4,239.00	4,239.00
Cleared Balance			4,239.00	71,200.97
Register Balance as of 04/30/2020			4,239.00	71,200.97
Ending Balance			4,239.00	71,200.97

11:20 AM
05/12/20

Tulare Public Cemetery District
Reconciliation Summary
10900 - Endowment - Unreserved (817), Period Ending 04/30/2020

	<u>Apr 30, 20</u>
Beginning Balance	342,331.18
Cleared Balance	342,331.18
Register Balance as of 04/30/2020	342,331.18
Ending Balance	342,331.18

11:21 AM
05/12/20

Tulare Public Cemetery District
Reconciliation Detail
10900 · Endowment - Unreserved (817), Period Ending 04/30/2020

<u>Type</u>	<u>Date</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance				342,331.18
Cleared Balance				342,331.18
Register Balance as of 04/30/2020				342,331.18
Ending Balance				342,331.18

**AUDITOR-CONTROLLER/
TREASURER-TAX COLLECTOR**



**Cass Cook
COUNTY OF TULARE**

221 South Mooney Blvd., Room 101-E Visalia, Ca 93291-4593

Tara Freitas, CPA
Assistant Auditor-Controller
(559) 636-5200
FAX (559) 730-2547

CASS COOK, CFIP
Auditor-Controller
Treasurer-Tax Collector/
(559) 636-5200
FAX (559)730-2547

PAUL SAMPIETRO, CPA
Chief Deputy Treasurer-Tax Collector
(559) 636-5250
FAX (559) 730-2547

To: All Special Districts
From: Lori Martin, CPA, Chief Revenue Officer
Date: May 11, 2020
RE: Budget Preparation for Fiscal Year 2020-2021

Attached you will find the budget forms necessary to prepare your Fiscal Year 2020-2021 budget. We are also enclosing the AUD-247, Board Member and Authorized Signer form, to be filled out and returned along with your budget forms.

Please submit the original board approved budget, as well as the AUD-247 signature sheet as soon as possible after receiving the package, but no later than **August 31, 2020**

Both documents maybe emailed to: claims@co.tulare.ca.us.

If you have any question concerning the budget process, please call **Rodger Martin** at **559-636-5219**.

If you have any other questions, please feel free to contact me at **559-636-5211**.

Thank you,
Lori Martin, CPA
Chief Revenue Officer
Tulare County Auditor-Controller

**AUDITOR-CONTROLLER/
TREASURER-TAX COLLECTOR**



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FAX (559)730-2547

PAUL SAMPIETRO, CPA
Chief Deputy Treasurer-Tax Collector
(559) 636-5250
FAX (559) 730-2532

To: All Special Districts
From: Revenue Division
Date: May 11, 2020
Subject: Budget Preparation for Fiscal Year 2020-2021

Attached you will find the budget forms necessary to prepare your Fiscal Year 2020-2021 budget. **Email the original Board approved budget package to, claims@co.tulare.ca.us, as soon as possible after receipt of this package, but no later than August 31, 2020 .**

Use the April 30, 2020 A103 and A203 monthly reports to estimate revenues and expenditures through June 30, 2020 . Use those estimates to calculate your July 1, 2020 cash balance.

To help in this matter, see the recommended guideline to arrive at the estimated July 1, 2020 cash balance as follows, then proceed with your 2020/2021 budget worksheet:

ESTIMATED EXPENDITURES:

Take your total "FISCAL YEAR-TO-DATE EXPENDITURES" from your A103 report at 04/30/20. Divide this amount by 10, then multiply by 2. This will give you the ESTIMATED EXPENDITURES remaining through June 30, 2020.

ESTIMATED REVENUES:

Take your total "FISCAL YEAR-TO-DATE REVENUES RECOGNIZED" from your A203 report at 04/30/20. Divide by 10, then multiply by 2. This will give you the ESTIMATED REVENUES remaining through June 30, 2020.

10 represents the months passed – July 2020 through April 2020.

2 represents the months remaining - May and June 2020.

ESTIMATED CASH BALANCE AT JULY 1, 2020:

Next, take your ending "CASH BALANCE" at 04/30/20 from your cash GA-A803 report and add the ESTIMATED REVENUES then subtract the ESTIMATED EXPENDITURES. The result is the ESTIMATED CASH BALANCE at July 1, 2020.

CASH BALANCE AT 04/30/20	\$ _____
PLUS ESTIMATED REVENUES	\$ _____
LESS ESTIMATED EXPENDITURES	\$ _____
** OTHER PLUS OR MINUS	\$ _____
ESTIMATED CASH BALANCE AT 07/01/20	\$ _____

**Allow for any one-time expenditure or revenue that you know of that may be forthcoming through June 30, 2020.

APPROVED BUDGET - SPECIAL DISTRICTS
FINAL BUDGET FOR FISCAL YEAR 2020-21
 PAGE 1 OF 3

DISTRICT NAME _____

FUND NO _____

(USE WHOLE DOLLARS ONLY-NO CENTS)
 2019-2020 Budget/Actual
 (OPTIONAL)*

2020-2021 Budget

AVAILABLE RESOURCES

CASH		
1. Cash Balance - July 1, 2020	\$	
Less Cash Reserves: (Specify)		
2. _____		
3. _____		
4. _____		
5. Total Beginning Cash Available (Line 1 minus Lines 2 thru 4)	\$	

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

	<u>ACCOUNT</u>		
6. Property Taxes-Current Secured	4001		
7. Property Taxes-Current Unsecured	4006		
8. Property Taxes-Prior Secured	4008		
9. Property Taxes-Prior Unsecured	4009		
10. Supp. Property Taxes-Current Secured	4030		
11. Supp. Property Taxes-Prior	4033		
12. Other Taxes	4052		
13. Interest (in PPP)	4801		
14. Use of money and property	4800		
15. Rents and Concessions	4807		
16. Aid From Other Governmental Agencies	5000		
17. St Homeowners Property Tax Relief	5050		
18. St Aid-Supp. Subvention-SD	5052		
19. Charges for Current Services	5400		
20. Charges for Cur Serv-Water & Sewer	5531		
21. Burial Fee	5542		
22. Miscellaneous Revenues	5805		
23. Other Sales-Taxable	5816		
24. Other Revenue	5835		
25. _____			
26. _____			
27. Total Budgeted Revenues (Lines 6 thru 26)	Total \$		
28. Total Available Resources (Line 5 plus Line 27)	Total \$		

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

APPROVED BUDGET - SPECIAL DISTRICTS
 FINAL BUDGET FOR FISCAL YEAR 2020-21
 PAGE 2 OF 3

DISTRICT NAME _____

FUND NO _____

(USE WHOLE DOLLARS ONLY-NO CENTS)

APPROPRIATIONS

2019-2020 Budget/Actual
 (Optional)*

2020-2021 Budget

BUDGETED EXPENDITURES (See your monthly BA-A103 report for a listing of your expenditure accts.)

	ACCOUNT		
29. Salaries and Employee Benefits	6000 **	_____	_____
30. Regular Salaries	6001	_____	_____
31. Overtime	6002	_____	_____
32. Benefits (i.e. Health Insurance, life Insurance, Unemployment Insurance)	6004	_____	_____
33. Extra Help	6005	_____	_____
34. Director's Fees	7012	_____	_____
35. Retirement-SD Portion	6011	_____	_____
36. Social Security	6012	_____	_____
37. Workers' Comp Ins	6015	_____	_____
38. _____		_____	_____
39. _____		_____	_____
40. Total Salaries and Employee Benefits (Lines 29 thru 39)	Total \$	_____	_____
41. Services and Supplies	7000 **	_____	_____
42. Agricultural	7001	_____	_____
43. Clothing and Personal Supplies	7004	_____	_____
44. Telecommunications (phone bill)	7005	_____	_____
45. Cost of Supplies Reissued	7006	_____	_____
46. Food	7007	_____	_____
47. Household Expense	7009	_____	_____
48. Insurance	7010	_____	_____
49. Maintenance-Equipment	7021	_____	_____
50. Maintenance-Bldg & Improvements	7024	_____	_____
51. Memberships	7027	_____	_____
52. Office Expense	7036	_____	_____
53. Professional and Specialized Expense	7043	_____	_____
54. Publications and Legal Notices	7059	_____	_____
55. Rent & Leases-Equipment	7061	_____	_____
56. Rent & Leases-Bldg & Improvements	7062	_____	_____
57. Small Tools and Instruments	7065	_____	_____
58. District Special Expense	7066	_____	_____
59. Training	7073	_____	_____
60. Transportation and Travel	7074	_____	_____
61. Utilities	7081	_____	_____
62. _____		_____	_____
63. _____		_____	_____
64. _____		_____	_____
65. _____		_____	_____
66. Total Services and Supplies (Lines 41 thru 65)	Total \$	_____	_____

** Special Districts that keep their own books must use account numbers 6000, 7000, etc.; Special Districts whose books are maintained by the Tulare County Auditor use line item account numbers.

APPROVED BUDGET - SPECIAL DISTRICTS
FINAL BUDGET FOR FISCAL YEAR 2020-21
 PAGE 3 OF 3

DISTRICT NAME _____

FUND NO _____

(USE WHOLE DOLLARS ONLY-NO CENTS)
 2019-2020 Budget/Actual
 (Optional)*

APPROPRIATIONS

2020-2021 Budget

BUDGETED EXPENDITURES	ACCOUNT		
67. Other Charges	7400	_____	_____
68. Contributions to Other Agencies	7407	_____	_____
69. Repayment-Long Term Debt (Bonds)	7413	_____	_____
70. Interest-Long Term Debt (Bonds)	7415	_____	_____
71. Repayment-Long Term Debt (Other)	7417	_____	_____
72. Interest-Long Term Debt (Other)	7418	_____	_____
73. Taxes and Assessments	7425	_____	_____
74. Other Charges	7428	_____	_____
75. Total Other Charges (Lines 67 thru 74)	Total \$	_____	_____
Fixed Assets (Specify) ***			
76. Land	8000 ***	_____	_____
77. Repurchase of Grave Site	8001	_____	_____
78. Building and Improvements	8100	_____	_____
79. Equipment	8300	_____	_____
80.		_____	_____
81.		_____	_____
82.		_____	_____
83. Total Fixed Assets (Lines 76 thru 83)	Total \$	_____	_____
CONTINGENCIES			
84. Appropriation for Contingencies	7432 (1)	_____	_____
85.		_____	_____
86. Total Contingencies (Lines 84 thru 86)	Total \$	_____	_____
(1) Recommend 15% of total expenditures.			
87. Total Appropriations (Lines 40,66,75,83, 86)	Total \$	_____	_____
88. Difference Between Resources and Appropriations (Line 28 minus Line 87 should be zero) \$		_____	_____

*** Special Districts that keep their own books must use account numbers 6000, 7000, 8000. Detail records are kept by the district.

Board Approval Date _____
 Board President Signature _____
 Contact Person _____
 Telephone Number _____

Due Date: August 31, 2020

Email: claims@co.tulare.ca.us

