



Tulare Public Cemetery District

900 East Kern Ave Tulare, Ca. 93274
Phone: (559)686-5544 Fax: (559)686-7484
www.tularecemetery.net
Email office@tularecemetery.net
This is an Endowment Care Interment

Committee Member
Stephen Presant
Committee Member
Linda Maloy
Committee Member
Xavier Avila

AGENDA

Audit Committee Meeting
Tuesday, August 23, 2022,
1:00PM

PRELIMINARIES:

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

OPEN SESSION:

- 2.1 Approval of August 1, 2022 Minutes
- 2.2 Approval of July 2022 Financials
- 2.3 Interment Count
- 2.4 Bank of the Sierra Account
- 2.5 Authorize person for the Bank of the Sierra
- 2.6 District 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 FORTY-EIGHT (48) HOURS PRIOR TO THIS MEETING.

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

| | <u>Jul 31, 22</u> |
|---|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 00 · Clearing Acct. | 27,685.24 |
| 1 · Suspense - Fraud | 623.24 |
| 10100 · Petty Cash | 476.96 |
| 10150 · Bank of The Sierra - CHK ACCT | 27,139.71 |
| 10500 · Cash in Treasury (772) | 324,479.92 |
| 10600 · Endowment - Reserved (773) | |
| 1620 · Edowment Care 1620 | 316,017.92 |
| 10600 · Endowment - Reserved (773) - Other | 1,409,352.72 |
| Total 10600 · Endowment - Reserved (773) | <u>1,725,370.64</u> |
| 10700 · Cash in Expansion Account (807) | 214,317.95 |
| 10900 · Endowment - Unreserved (817) | 293,670.02 |
| Total Checking/Savings | <u>2,613,763.68</u> |
| Accounts Receivable | |
| 11001 · Accounts Receivable - PVQ (772) | 7,010.16 |
| Total Accounts Receivable | <u>7,010.16</u> |
| Other Current Assets | |
| 11300 · Prepaid Expense | |
| 11320 · Prepaid Workers Compensation | 28,138.00 |
| 11330 · Prepaid Liability Insurance | 32,996.00 |
| 11340 · Prepaid Property Insurance | 4,403.00 |
| Total 11300 · Prepaid Expense | <u>65,537.00</u> |
| 12001 · Undeposited Funds | 826.70 |
| 12101 · Inventory Asset | 2,637.60 |
| Total Other Current Assets | <u>69,001.30</u> |
| Total Current Assets | <u>2,689,775.14</u> |
| TOTAL ASSETS | <u><u>2,689,775.14</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 20000 · Accounts Payable | 53,424.37 |
| Total Accounts Payable | <u>53,424.37</u> |
| Other Current Liabilities | |
| 25500 · Sales Tax Payable | 695.19 |
| Total Other Current Liabilities | <u>695.19</u> |
| Total Current Liabilities | <u>54,119.56</u> |
| Total Liabilities | 54,119.56 |

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

| | <u>Jul 31, 22</u> |
|---------------------------------------|-----------------------------------|
| Equity | |
| 30000 · Fund Balance | 2,431,807.92 |
| 31100 · Retain Earnings | 229,962.90 |
| Net Income | -26,115.24 |
| | <hr/> |
| Total Equity | 2,635,655.58 |
| | <hr/> |
| TOTAL LIABILITIES & EQUITY | <u><u>2,689,775.14</u></u> |

Tulare Public Cemetery District Profit & Loss Budget Performance

July 2022

| | Jul 22 | Budget | Jul 22 | YTD Budget | Annual Budget |
|--|--------|---------|--------|------------|---------------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 3999 · Total Beginning Cash Available | 0 | 29,200 | 0 | 29,200 | 350,000 |
| 4000 · County Taxes | | | | | |
| 4001 · Current Secured | 76 | 14,584 | 76 | 14,584 | 175,000 |
| 4006 · Current Unsecured | 0 | 750 | 0 | 750 | 9,000 |
| 4008 · Prior Secured | 0 | 254 | 0 | 254 | 3,040 |
| 4009 · Prior Unsecured | 0 | 11 | 0 | 11 | 130 |
| 4030 · Suppl Current Secured | 0 | 234 | 0 | 234 | 2,800 |
| 4033 · Suppl Prior Secured | 0 | 34 | 0 | 34 | 400 |
| 4060 · Residual Distributions | 0 | 542 | 0 | 542 | 6,500 |
| 4069 · PT Facilities | 0 | 492 | 0 | 492 | 5,900 |
| 5000 · Aid-Other Governmental Agencies | 0 | 3 | 0 | 3 | 30 |
| 5050 · Homeowners Property Tax Relief | 0 | 100 | 0 | 100 | 1,200 |
| Total 4000 · County Taxes | 76 | 17,004 | 76 | 17,004 | 204,000 |
| 4801 · Interest Income - 772 | 0 | 583 | 0 | 583 | 7,000 |
| 5400 · Charges for Current Services | 62,039 | 66,667 | 62,039 | 66,667 | 800,000 |
| 5450 · Concrete Base | 3,200 | 6,667 | 3,200 | 6,667 | 80,000 |
| 5805 · Misc. Revenue | 1,638 | 2,084 | 1,638 | 2,084 | 25,000 |
| 5834 · Restitution | 0 | 100 | 0 | 100 | 1,200 |
| 5835 · Other Revenue | 0 | 209 | 0 | 209 | 2,500 |
| Total Income | 66,952 | 122,514 | 66,952 | 122,514 | 1,469,700 |
| Gross Profit | 66,952 | 122,514 | 66,952 | 122,514 | 1,469,700 |
| Expense | | | | | |
| 6000 · Payroll and Employee Benefits | | | | | |
| 6001 · Regular Payroll | 38,427 | 44,200 | 38,427 | 44,200 | 530,000 |
| 6002 · Overtime | 1,764 | 1,250 | 1,764 | 1,250 | 15,000 |
| 6004 · Health Insurance Benefits | 8,997 | 9,840 | 8,997 | 9,840 | 118,000 |
| 6005 · Extra Help | 2,432 | 300 | 2,432 | 300 | 4,000 |
| 6008 · Directors Fees | 0 | 250 | 0 | 250 | 3,000 |
| 6011 · Retirement-SD Portion | 1,310 | 3,125 | 1,310 | 3,125 | 37,500 |
| 6012 · Social Security and Medicare | 3,068 | 3,400 | 3,068 | 3,400 | 41,000 |
| 6015 · Workers Compensation Ins | 2,558 | 2,600 | 2,558 | 2,600 | 31,000 |
| 6016 · Unemployment Ins. | 0 | 260 | 0 | 260 | 3,100 |
| 6000 · Payroll and Employee Benefits - Other | 0 | 45 | 0 | 45 | 500 |
| Total 6000 · Payroll and Employee Benefits | 58,556 | 65,270 | 58,556 | 65,270 | 783,100 |
| 7003 · Penalties | 32 | 150 | 32 | 150 | 150 |
| 7004 · Clothing and Personal Supplies | 0 | 420 | 0 | 420 | 5,000 |

Tulare Public Cemetery District Profit & Loss Budget Performance

July 2022

| | Jul 22 | Budget | Jul 22 | YTD Budget | Annual Budget |
|---|---------------|--------------|---------------|--------------|----------------|
| 7005 · Telecommunications | | | | | |
| 70051 · Internet | 134 | | 134 | | |
| 70052 · Phone Lines | 244 | | 244 | | |
| 70053 · Tablet | 89 | | 89 | | |
| 7005 · Telecommunications - Other | 0 | 540 | 0 | 540 | 6,500 |
| Total 7005 · Telecommunications | 467 | 540 | 467 | 540 | 6,500 |
| 7006 · Vaults and Liners | 0 | 7,500 | 0 | 7,500 | 90,000 |
| 7008 · Freight/Delivery Fees | 0 | 80 | 0 | 80 | 1,000 |
| 7009 · Household Supplies | 327 | 125 | 327 | 125 | 1,500 |
| 7010 · Insurance | | | | | |
| 70101 · General Liability Insurance | 3,000 | | 3,000 | | |
| 70102 · Property Insurance | 400 | | 400 | | |
| 70103 · Auto Insurance | 5 | | 5 | | |
| 70105 · Crime/Bond Insurance | 195 | | 195 | | |
| 7010 · Insurance - Other | 0 | 2,920 | 0 | 2,920 | 35,000 |
| Total 7010 · Insurance | 3,600 | 2,920 | 3,600 | 2,920 | 35,000 |
| 7011 · Concrete Base for Headstones | 5,600 | 6,700 | 5,600 | 6,700 | 80,000 |
| 7025 · Mileage Reimbursement Expense | 0 | 80 | 0 | 80 | 1,000 |
| 7030 · Maintenance and Repairs | | | | | |
| 70200 · Repair & Main. - KERN Equipment | 7,569 | 0 | 7,569 | 0 | 0 |
| 70203 · Diesel KERN for Equipment | 847 | | 847 | | |
| 70204 · Unleaded - KERN Fuel for Equip | 108 | | 108 | | |
| 70205 · Unleaded - North Fuel Equip | 161 | | 161 | | |
| 70206 · Repair & Main. -North Equipment | 1,808 | | 1,808 | | |
| 70207 · Diesel NORTH for Equipment | 907 | | 907 | | |
| 70209 · Sprinkler NORTH Repairs/Supply | -202 | | -202 | | |
| 70210 · Tools -KERN Ground Maintenance | 72 | | 72 | | |
| 70211 · Repair & Main.-KERN Location | 37 | | 37 | | |
| 70212 · Fence Repairs and Maintenance | 2,998 | | 2,998 | | |
| 70300 · Repair & Main. - Outside | 4,379 | 0 | 4,379 | 0 | 0 |
| 70301 · Safety Supplies & Compliance | 428 | | 428 | | |
| 70308 · Weed Control Spray for Grounds | 406 | | 406 | | |
| 70309 · Sprinkler KERN Repairs/Supplies | 1,228 | | 1,228 | | |
| 70310 · Grounds Tools for Maintenance | 67 | | 67 | | |
| 70401 · Pest Control | 168 | | 168 | | |
| 7030 · Maintenance and Repairs - Other | 0 | 8,300 | 0 | 8,300 | 100,000 |
| Total 7030 · Maintenance and Repairs | 20,980 | 8,300 | 20,980 | 8,300 | 100,000 |

Tulare Public Cemetery District Profit & Loss Budget Performance

July 2022

| | Jul 22 | Budget | Jul 22 | YTD Budget | Annual Budget |
|---|--------------|--------------|--------------|--------------|---------------|
| 7036 · Office Supplies and Expense | | | | | |
| 61000 · Copier/Equipment Lease | 817 | | 817 | | |
| 65000 · Software Programs/Website | 1,200 | | 1,200 | | |
| 7036 · Office Supplies and Expense - Other | 1,250 | 3,500 | 1,250 | 3,500 | 42,000 |
| Total 7036 · Office Supplies and Expense | 3,268 | 3,500 | 3,268 | 3,500 | 42,000 |
| 7037 · Marketing | 960 | 420 | 960 | 420 | 5,000 |
| 7039 · Miscellaneous | 248 | 125 | 248 | 125 | 1,500 |
| 7043 · Professional Fees | | | | | |
| 68100 · Accounting | 2,192 | 0 | 2,192 | 0 | 0 |
| 7043 · Professional Fees - Other | 0 | 3,300 | 0 | 3,300 | 40,000 |
| Total 7043 · Professional Fees | 2,192 | 3,300 | 2,192 | 3,300 | 40,000 |
| 7045 · Security | | | | | |
| 70451 · Alarm Service | 953 | | 953 | | |
| 7045 · Security - Other | 1,485 | 1,800 | 1,485 | 1,800 | 22,000 |
| Total 7045 · Security | 2,438 | 1,800 | 2,438 | 1,800 | 22,000 |
| 7059 · Publications and Legal Notices | 0 | 160 | 0 | 160 | 2,000 |
| 7073 · Training / Education | 0 | 420 | 0 | 420 | 5,000 |
| 7074 · Transportation and Travel | 708 | 160 | 708 | 160 | 2,000 |
| 7081 · Utilities | | | | | |
| 77100 · SCE KERN ELECTRIC | 592 | 0 | 592 | 0 | 0 |
| 77101 · SCE ELECTRIC NORTH | 1,377 | | 1,377 | | |
| 77200 · SO Cal Gas | 29 | 0 | 29 | 0 | 0 |
| 77300 · Water, Sewer | 3,963 | 0 | 3,963 | 0 | 0 |
| 779001 · Waste Disposal North | 1,099 | | 1,099 | | |
| 79000 · Waste Disposal | 734 | 0 | 734 | 0 | 0 |
| 7081 · Utilities - Other | 0 | 5,900 | 0 | 5,900 | 71,000 |
| Total 7081 · Utilities | 7,795 | 5,900 | 7,795 | 5,900 | 71,000 |
| 7090 · Vehicle Expense | 0 | 100 | 0 | 100 | 100 |
| 7425 · Taxes | 0 | 108 | 0 | 108 | 1,300 |
| 8000 · Land | 0 | 2,083 | 0 | 2,083 | 25,000 |
| 8001 · Graves Repurchase | 4,000 | 2,500 | 4,000 | 2,500 | 30,000 |
| 8100 · Building and Improvements | 0 | 4,200 | 0 | 4,200 | 50,000 |

Tulare Public Cemetery District Profit & Loss Budget Performance

July 2022

| | Jul 22 | Budget | Jul 22 | YTD Budget | Annual Budget |
|---|------------------|----------------|------------------|----------------|------------------|
| 8300 · Equipment | 563 | | 563 | | |
| 8301 · Grounds Maintenance Equipment | 0 | 4,200 | 0 | 4,200 | 50,000 |
| 8300 · Equipment - Other | 563 | 4,200 | 563 | 4,200 | 50,000 |
| Total 8300 · Equipment | 1,117,732 | 121,061 | 1,117,732 | 121,061 | 1,450,150 |
| Total Expense | -44,780 | 1,453 | -44,780 | 1,453 | 19,550 |
| Net Ordinary Income | | | | | |
| Other Income/Expense | | | | | |
| Other Income | | | | | |
| 9100 · Endowment - 773 | 5,665 | 6,250 | 5,665 | 6,250 | 75,000 |
| 9101 · Endowment Revenue -Current Serv | 0 | 2,500 | 0 | 2,500 | 30,000 |
| 9102 · Interest Income - Endowment 773 | 5,665 | 8,750 | 5,665 | 8,750 | 105,000 |
| Total 9100 · Endowment - 773 | 13,000 | 1,083 | 13,000 | 1,083 | 13,000 |
| 9200 · Fund for Future Expansion - 807 | 0 | 167 | 0 | 167 | 2,000 |
| 9201 · Rent and Concessions - 807 | 0 | 4,000 | 0 | 4,000 | 48,000 |
| 9203 · Interest Income - 807 | 13,000 | 5,250 | 13,000 | 5,250 | 63,000 |
| 9204 · Future Expansion Current Servic | 0 | 292 | 0 | 292 | 3,500 |
| Total 9200 · Fund for Future Expansion - 807 | 13,000 | 292 | 13,000 | 292 | 3,500 |
| 9300 · Unreserved Funds - 817 | 0 | 14,292 | 0 | 14,292 | 171,500 |
| 9301 · Interest Income - 817 | 18,665 | 15,920 | 18,665 | 15,920 | 191,050 |
| Total 9300 · Unreserved Funds - 817 | 18,665 | 15,920 | 18,665 | 15,920 | 191,050 |
| Total Other Income | 0 | 15,920 | 0 | 15,920 | 191,050 |
| Other Expense | | | | | |
| 7432 · Appropriation for Contingencies | 0 | 15,920 | 0 | 15,920 | 191,050 |
| Total Other Expense | 0 | 15,920 | 0 | 15,920 | 191,050 |
| Net Other Income | 18,665 | -1,628 | 18,665 | -1,628 | -19,550 |
| Net Income | -26,115 | -175 | -26,115 | -175 | 0 |

**Tulare Public Cemetery District
Reconciliation Detail**

10150 - Bank of The Sierra - CHK ACCT, Period Ending 07/31/2022

| Type | Date | Num | Name | Clr | Amount | Balance |
|---------------------------------------|------------|------|---|-----|------------|------------------|
| Beginning Balance | | | | | | 20,175.76 |
| Cleared Transactions | | | | | | |
| Checks and Payments - 67 items | | | | | | |
| Bill Pmt -Check | 06/01/2022 | 3395 | Petty Cash | √ | -186.08 | -186.08 |
| Bill Pmt -Check | 06/01/2022 | 3356 | Giotto's Alarm Tech, INC. | √ | -13.68 | -199.76 |
| Bill Pmt -Check | 06/06/2022 | 3428 | Home Depot Credit Services | √ | -153.60 | -353.36 |
| Bill Pmt -Check | 06/15/2022 | 3379 | Home Depot Credit Services | √ | -640.42 | -993.78 |
| Bill Pmt -Check | 06/15/2022 | 3382 | Office Depot | √ | -438.70 | -1,432.48 |
| Bill Pmt -Check | 06/15/2022 | 3377 | Cintas First Aid Safety | √ | -137.37 | -1,569.85 |
| Bill Pmt -Check | 06/15/2022 | 3383 | Ramos, Carlos | √ | -100.00 | -1,669.85 |
| Bill Pmt -Check | 06/15/2022 | 3378 | Ewing Irrigation Products Inc. | √ | -52.72 | -1,722.57 |
| Bill Pmt -Check | 06/15/2022 | 3376 | CARQUEST AUTO PARTS - CP PHELP | √ | -32.85 | -1,755.42 |
| Bill Pmt -Check | 06/22/2022 | 3393 | Barnes Memorials | √ | -6,000.00 | -7,755.42 |
| Bill Pmt -Check | 06/22/2022 | 3385 | Barnes Memorials | √ | -2,150.00 | -9,905.42 |
| Bill Pmt -Check | 06/22/2022 | 3386 | CAL Turf Equipment & Supply Inc. | √ | -450.01 | -10,355.43 |
| Bill Pmt -Check | 06/22/2022 | 3392 | Lowe's | √ | -242.12 | -10,597.55 |
| Bill Pmt -Check | 06/22/2022 | 3388 | CARQUEST AUTO PARTS - CP PHELP | √ | -76.77 | -10,674.32 |
| Bill Pmt -Check | 06/22/2022 | 3391 | Res Com Pest Control | √ | -50.00 | -10,724.32 |
| Bill Pmt -Check | 06/30/2022 | 3396 | Petty Cash | √ | -236.24 | -10,960.56 |
| Bill Pmt -Check | 06/30/2022 | 3425 | AGUILAR, ALBERTO | √ | -125.00 | -11,085.56 |
| Bill Pmt -Check | 06/30/2022 | 3427 | Roche Oil, Inc. | √ | -109.46 | -11,195.02 |
| Bill Pmt -Check | 06/30/2022 | 3397 | Petty Cash | √ | -89.04 | -11,284.06 |
| Check | 07/01/2022 | EFT | Paychex of New York LLC | √ | -14,208.13 | -25,492.19 |
| Bill Pmt -Check | 07/01/2022 | EFT | CALPERS | √ | -6,690.04 | -32,182.23 |
| Check | 07/01/2022 | EFT | Paychex of New York LLC | √ | -4,616.25 | -36,798.48 |
| Check | 07/01/2022 | EFT | Paychex of New York LLC | √ | -313.84 | -37,112.32 |
| Check | 07/01/2022 | EFT | Paychex of New York LLC | √ | -298.95 | -37,411.27 |
| Bill Pmt -Check | 07/05/2022 | 3398 | Petty Cash | √ | -212.96 | -37,624.23 |
| Bill Pmt -Check | 07/06/2022 | 3407 | Golden State Risk Management Authority | √ | -71,695.00 | -109,319.23 |
| Bill Pmt -Check | 07/06/2022 | 3408 | Health Benefits Unit | √ | -18,156.72 | -127,475.95 |
| Bill Pmt -Check | 07/06/2022 | 3422 | Barnes Memorials | √ | -5,600.00 | -133,075.95 |
| Bill Pmt -Check | 07/06/2022 | 3400 | Annette & Jenna Eckert | √ | -4,000.00 | -137,075.95 |
| Bill Pmt -Check | 07/06/2022 | 3417 | Tulare County Counsel | √ | -2,285.40 | -139,361.35 |
| Bill Pmt -Check | 07/06/2022 | 3411 | Morris Levin & Son | √ | -1,698.23 | -141,059.58 |
| Bill Pmt -Check | 07/06/2022 | 3410 | Linder Equip CO. | √ | -1,140.55 | -142,200.13 |
| Bill Pmt -Check | 07/06/2022 | 3405 | Element Security Solutions, Inc. | √ | -1,065.00 | -143,265.13 |
| Bill Pmt -Check | 07/06/2022 | 3403 | CAL Turf Equipment & Supply Inc. | √ | -807.21 | -144,072.34 |
| Bill Pmt -Check | 07/06/2022 | 3424 | CAL Turf Equipment & Supply Inc. | √ | -562.88 | -144,635.22 |
| Bill Pmt -Check | 07/06/2022 | 3399 | Andy Hinojosa III CPA | √ | -525.00 | -145,160.22 |
| Bill Pmt -Check | 07/06/2022 | 3418 | Waste Management/USA Waste | √ | -326.00 | -145,486.22 |
| Bill Pmt -Check | 07/06/2022 | 3416 | TF Tire & Service / Tulare Firestone Inc. | √ | -269.92 | -145,756.14 |
| Bill Pmt -Check | 07/06/2022 | 3402 | Baker Supplies and Repairs- Los Banos | √ | -165.88 | -145,922.02 |
| Bill Pmt -Check | 07/06/2022 | 3414 | Roche Oil, Inc. | √ | -107.97 | -146,029.99 |
| Bill Pmt -Check | 07/06/2022 | 3401 | AT & T Mobility | √ | -52.56 | -146,082.55 |
| Bill Pmt -Check | 07/06/2022 | 3413 | Res Com Pest Control | √ | -50.00 | -146,132.55 |
| Bill Pmt -Check | 07/06/2022 | 3409 | Leaf | √ | -30.37 | -146,162.92 |
| Bill Pmt -Check | 07/06/2022 | 3415 | SoCalGas | √ | -28.07 | -146,190.99 |
| Bill Pmt -Check | 07/06/2022 | 3404 | CARQUEST AUTO PARTS - CP PHELP | √ | -12.98 | -146,203.97 |
| Bill Pmt -Check | 07/07/2022 | 3429 | Van Cleve Concrete Products, INC. | √ | -6,780.00 | -152,983.97 |
| Bill Pmt -Check | 07/07/2022 | 3430 | Baker Supplies and Repairs -Bakersfield | √ | -6,172.82 | -159,156.79 |
| Bill Pmt -Check | 07/07/2022 | 3431 | Office Depot | √ | -280.47 | -159,437.26 |
| Bill Pmt -Check | 07/07/2022 | 3433 | Cintas First Aid Safety | √ | -189.95 | -159,627.21 |
| Bill Pmt -Check | 07/07/2022 | 3434 | Boot Barn | √ | -150.00 | -159,777.21 |
| Bill Pmt -Check | 07/07/2022 | 3432 | Central California Implement CO. | √ | -44.46 | -159,821.67 |
| Bill Pmt -Check | 07/11/2022 | EFT | Southern California Edison | √ | -1,969.13 | -161,790.80 |
| Bill Pmt -Check | 07/13/2022 | EFT | AT & T Internet | √ | -70.00 | -161,860.80 |
| Check | 07/15/2022 | EFT | Paychex of New York LLC | √ | -14,967.61 | -176,828.41 |
| Check | 07/15/2022 | EFT | Paychex of New York LLC | √ | -4,833.98 | -181,662.39 |

**Tulare Public Cemetery District
Reconciliation Detail**

10150 - Bank of The Sierra - CHK ACCT, Period Ending 07/31/2022

| Type | Date | Num | Name | Clr | Amount | Balance |
|---------------------------------------|------------|------|---|-----|-------------|-------------|
| Check | 07/15/2022 | EFT | Paychex of New York LLC | √ | -313.95 | -181,976.34 |
| Check | 07/15/2022 | EFT | Paychex of New York LLC | √ | -313.84 | -182,290.18 |
| Check | 07/20/2022 | 8499 | Affordable Funeral Supply.com | √ | -4,938.02 | -187,228.20 |
| Bill Pmt -Check | 07/20/2022 | EFT | City of Tulare | √ | -4,528.25 | -191,756.45 |
| Bill Pmt -Check | 07/22/2022 | EFT | CALPERS | √ | -3,078.42 | -194,834.87 |
| Bill Pmt -Check | 07/24/2022 | EFT | AT & T Phone's | √ | -307.84 | -195,142.71 |
| Bill Pmt -Check | 07/27/2022 | EFT | AT & T Phone's | √ | -249.48 | -195,392.19 |
| Check | 07/28/2022 | 8498 | Mark Holloway | √ | -1,987.00 | -197,379.19 |
| Check | 07/29/2022 | EFT | Paychex of New York LLC | √ | -15,939.04 | -213,318.23 |
| Check | 07/29/2022 | EFT | Paychex of New York LLC | √ | -4,351.87 | -217,670.10 |
| Check | 07/29/2022 | EFT | Discover | √ | -623.24 | -218,293.34 |
| Check | 07/29/2022 | EFT | Paychex of New York LLC | √ | -313.84 | -218,607.18 |
| Total Checks and Payments | | | | | -218,607.18 | -218,607.18 |
| Deposits and Credits - 5 items | | | | | | |
| Deposit | 07/01/2022 | | | √ | 44,435.94 | 44,435.94 |
| Deposit | 07/14/2022 | | | √ | 37,427.73 | 81,863.67 |
| Deposit | 07/14/2022 | | | √ | 126,139.89 | 208,003.56 |
| Deposit | 07/28/2022 | | | √ | 24,578.42 | 232,581.98 |
| Deposit | 07/29/2022 | | | √ | 1,987.00 | 234,568.98 |
| Total Deposits and Credits | | | | | 234,568.98 | 234,568.98 |
| Total Cleared Transactions | | | | | 15,961.80 | 15,961.80 |
| Cleared Balance | | | | | 15,961.80 | 36,137.56 |
| Uncleared Transactions | | | | | | |
| Checks and Payments - 10 items | | | | | | |
| Bill Pmt -Check | 06/30/2022 | 3426 | Ramos, Carlos | | -125.00 | -125.00 |
| Bill Pmt -Check | 07/06/2022 | 3406 | Ewing Irrigation Products Inc. | | -1,084.02 | -1,209.02 |
| Bill Pmt -Check | 07/06/2022 | 3412 | Reed Shaffer | | -798.60 | -2,007.62 |
| Bill Pmt -Check | 07/06/2022 | 3423 | Ewing Irrigation Products Inc. | | -135.04 | -2,142.66 |
| Bill Pmt -Check | 07/07/2022 | 3435 | TULARE COUNTY ROLL-OFF | | -1,141.00 | -3,283.66 |
| Bill Pmt -Check | 07/18/2022 | 3437 | Clara L Bernardo | | -707.69 | -3,991.35 |
| Bill Pmt -Check | 07/18/2022 | 3436 | LABORMAX STAFFING | | -364.37 | -4,355.72 |
| Bill Pmt -Check | 07/25/2022 | 3438 | LABORMAX STAFFING | | -2,067.18 | -6,422.90 |
| Bill Pmt -Check | 07/29/2022 | 3439 | California Department of Tax and Fee Admi | | -2,276.00 | -8,698.90 |
| Check | 07/29/2022 | EFT | Paychex of New York LLC | | -298.95 | -8,997.85 |
| Total Checks and Payments | | | | | -8,997.85 | -8,997.85 |
| Total Uncleared Transactions | | | | | -8,997.85 | -8,997.85 |
| Register Balance as of 07/31/2022 | | | | | 6,963.95 | 27,139.71 |

**Tulare Public Cemetery District
Reconciliation Detail**

10500 · Cash in Treasury (772), Period Ending 07/31/2022

| Type | Date | Num | Name | Clr | Amount | Balance |
|--|------------|-------|-------------------|-----|--------------------|--------------------|
| Beginning Balance | | | | | | 511,454.94 |
| Cleared Transactions | | | | | | |
| Checks and Payments - 14 items | | | | | | |
| Invoice | 06/23/2022 | 14748 | TULARE COUNTY PVQ | √ | -21,500.00 | -21,500.00 |
| Invoice | 06/23/2022 | 14748 | TULARE COUNTY PVQ | √ | -10,594.97 | -32,094.97 |
| Invoice | 06/23/2022 | 14750 | TULARE COUNTY PVQ | √ | -6,898.09 | -38,993.06 |
| Invoice | 06/23/2022 | 14749 | TULARE COUNTY PVQ | √ | -5,442.88 | -44,435.94 |
| Invoice | 07/07/2022 | 14758 | TULARE COUNTY PVQ | √ | -93,479.56 | -137,915.50 |
| Invoice | 07/07/2022 | 14758 | TULARE COUNTY PVQ | √ | -21,500.00 | -159,415.50 |
| Invoice | 07/07/2022 | 14763 | TULARE COUNTY PVQ | √ | -18,069.06 | -177,484.56 |
| Invoice | 07/07/2022 | 14762 | TULARE COUNTY PVQ | √ | -17,339.54 | -194,824.10 |
| Invoice | 07/07/2022 | 14761 | TULARE COUNTY PVQ | √ | -4,607.93 | -199,432.03 |
| Invoice | 07/07/2022 | 14760 | TULARE COUNTY PVQ | √ | -3,779.58 | -203,211.61 |
| Invoice | 07/07/2022 | 14759 | TULARE COUNTY PVQ | √ | -2,772.82 | -205,984.43 |
| Invoice | 07/07/2022 | 14764 | TULARE COUNTY PVQ | √ | -2,019.13 | -208,003.56 |
| Invoice | 07/21/2022 | 14773 | TULARE COUNTY PVQ | √ | -21,500.00 | -229,503.56 |
| Invoice | 07/21/2022 | 14773 | TULARE COUNTY PVQ | √ | -3,078.42 | -232,581.98 |
| Total Checks and Payments | | | | | -232,581.98 | -232,581.98 |
| Deposits and Credits - 5 items | | | | | | |
| Transfer | 07/07/2022 | | | √ | 1,029.70 | 1,029.70 |
| Transfer | 07/14/2022 | | | √ | 3,314.38 | 4,344.08 |
| Deposit | 07/15/2022 | EFT | | √ | 75.52 | 4,419.60 |
| Transfer | 07/20/2022 | | | √ | 22,929.32 | 27,348.92 |
| Transfer | 07/20/2022 | | | √ | 25,268.20 | 52,617.12 |
| Total Deposits and Credits | | | | | 52,617.12 | 52,617.12 |
| Total Cleared Transactions | | | | | -179,964.86 | -179,964.86 |
| Cleared Balance | | | | | -179,964.86 | 331,490.08 |
| Uncleared Transactions | | | | | | |
| Checks and Payments - 1 item | | | | | | |
| Invoice | 07/28/2022 | 14765 | TULARE COUNTY PVQ | | -7,010.16 | -7,010.16 |
| Total Checks and Payments | | | | | -7,010.16 | -7,010.16 |
| Total Uncleared Transactions | | | | | -7,010.16 | -7,010.16 |
| Register Balance as of 07/31/2022 | | | | | -186,975.02 | 324,479.92 |

**Tulare Public Cemetery District
Reconciliation Detail**

10600 · Endowment - Reserved (773), Period Ending 07/31/2022

| | <u>Type</u> | <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Clr</u> | <u>Amount</u> | <u>Balance</u> |
|---------------------------------------|-------------|-------------|------------|-------------|------------|------------------------|----------------------------|
| Beginning Balance | | | | | | | 1,722,060.64 |
| Cleared Transactions | | | | | | | |
| Deposits and Credits - 3 items | | | | | | | |
| Transfer | | 07/07/2022 | | | √ | 195.00 | 195.00 |
| Transfer | | 07/20/2022 | | | √ | 1,546.00 | 1,741.00 |
| Transfer | | 07/20/2022 | | | √ | 1,569.00 | 3,310.00 |
| Total Deposits and Credits | | | | | | <u>3,310.00</u> | <u>3,310.00</u> |
| Total Cleared Transactions | | | | | | <u>3,310.00</u> | <u>3,310.00</u> |
| Cleared Balance | | | | | | <u>3,310.00</u> | <u>1,725,370.64</u> |
| Register Balance as of 07/31/2022 | | | | | | <u>3,310.00</u> | <u>1,725,370.64</u> |
| Ending Balance | | | | | | <u>3,310.00</u> | <u>1,725,370.64</u> |

**Tulare Public Cemetery District
Reconciliation Detail**

10700 · Cash in Expansion Account (807), Period Ending 07/31/2022

| <u>Type</u> | <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Clr</u> | <u>Amount</u> | <u>Balance</u> |
|---------------------------------------|-------------|------------|-------------|------------|------------------------|--------------------------|
| Beginning Balance | | | | | | 211,617.95 |
| Cleared Transactions | | | | | | |
| Deposits and Credits - 4 items | | | | | | |
| Transfer | 07/07/2022 | | | √ | 150.00 | 150.00 |
| Transfer | 07/14/2022 | | | √ | 150.00 | 300.00 |
| Transfer | 07/20/2022 | | | √ | 1,050.00 | 1,350.00 |
| Transfer | 07/20/2022 | | | √ | 1,350.00 | 2,700.00 |
| Total Deposits and Credits | | | | | <u>2,700.00</u> | <u>2,700.00</u> |
| Total Cleared Transactions | | | | | <u>2,700.00</u> | <u>2,700.00</u> |
| Cleared Balance | | | | | <u>2,700.00</u> | <u>214,317.95</u> |
| Register Balance as of 07/31/2022 | | | | | <u>2,700.00</u> | <u>214,317.95</u> |
| Ending Balance | | | | | <u>2,700.00</u> | <u>214,317.95</u> |

3:02 PM
08/17/22

Tulare Public Cemetery District Reconciliation Detail

10900 · Endowment - Unreserved (817), Period Ending 07/31/2022

| | <u>Type</u> | <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Clr</u> | <u>Amount</u> | <u>Balance</u> |
|-----------------------------------|-------------|-------------|------------|-------------|------------|---------------|--------------------------|
| Beginning Balance | | | | | | | <u>293,670.02</u> |
| Cleared Balance | | | | | | | <u>293,670.02</u> |
| Register Balance as of 07/31/2022 | | | | | | | <u>293,670.02</u> |
| Ending Balance | | | | | | | <u><u>293,670.02</u></u> |

**BEFORE THE BOARD OF TRUSTEES
TULARE CEMETERY DISTRICT
COUNTY OF TULARE, STATE OF CALIFORNIA**

In the Matter of Opening a Checking Account

) **RESOLUTION**
) **NO.: 2018/19-2**
)

WHEREAS, the Tulare Public Cemetery District ("the District") was organized as a public cemetery district pursuant to California Health and Safety Code §§ 9000 *et seq.*; and,

WHEREAS, the District wishes to open a checking account to conduct regular business transactions and make vendor payments; and,

WHEREAS, the District has chosen Bank of The Sierra, which has a local branch located at 246 East Tulare Avenue, Tulare, CA 93274, to provide checking and deposit account banking services; and,

NOW THEREFORE, The Board of Trustees of The District finds and resolves that:

1. The District shall open a bank deposit and checking account with Bank of The Sierra.
2. The following individuals shall be authorized signatories on the bank account with Bank of The Sierra:
 - a. Xavier Avila, Chairman of the Board of Trustees
 - b. Stephen Presant, Vice-Chair of the Board of Trustees
 - c. Carlene Ringius, Secretary of the Board of Trustees
3. In order for any withdrawal to be made from the account that will be established with Bank of The Sierra, two (2) signatures shall be required from any of the authorized signatories above.

The Board resolved to take the actions specified in foregoing resolution at a special meeting held on July 18, 2018, by the following vote:

AYES: Presant (1st), Ringius (2nd), Avila, Gilson, Agullar

NOES: _____

ABSTAIN: _____

ABSENT: _____

ATTEST: LEONOR CASTANEDA, BOARD CLERK

By: 