

Tulare Public Cemetery District
Audit Committee Minutes
May 20, 2020

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting of May 20, 2020 was called to order at 2:20 pm, at the district office, 900 E Kern Avenue, Tulare, California by Committee Member Stephen Presant. Committee Member present were Linda Maloy and Jim Pennington.

Leonor Castaneda was in attendance.

RECOGNITION OF VISITORS: No visitors.

The minutes of April 15, 2020 were approved as presented.

The April 2020 financial reports were approved (3-0) with two corrections made.

Reviewed the year to date fiscal budget spending to create a proposed 2020-2021 budget to present to the board.

MANAGER'S REPORT:

There was nothing to report

With nothing further on the agenda Audit Committee member Presant adjourned the meeting at 4:42 p.m.

Respectfully Submitted

Audit Committee Member

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
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 |
| 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 | 0 | 67 | 0 | 0 |
| 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 | 0 | 278 | 0 | 0 |
| 63000 · Computer Repairs and Expense | 165 | 0 | 2,892 | 0 | 0 |
| 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 Expansion - 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 Expansion - 807 - Other | 0 | 1,250 | 0 | 12,500 | 15,000 |
| Total 9200 - Fund for Future Expansion - 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 |

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05/06/20

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 |
| 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 |
| 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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05/06/20

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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05/06/20

**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 |

11:55 AM
 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 |

11:55 AM
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 | | Herrandez, Epifanio H | |
|-----------------------------------------------|---------------------|------|----------------|-------|-----------------------|--------|
| | Hours | Rate | Apr 20 | Hours | Rate | Apr 20 |
| Employee Wages, Taxes and Adjustments | | | | | | |
| Gross Pay | | | | | | |
| Bereavement Time | | | 0 | | | 0 |
| Double-time hourly | | | 0 | 15 | 44 | 660 |
| Holiday Pay | | | 0 | | | 0 |
| Hourly | 133 | 26 | 3,458 | 157 | 22 | 3,454 |
| Hourly Sick | 11 | 26 | 286 | 1 | 22 | 0 |
| Hourly Vacation | 16 | 26 | 416 | 2 | 33 | 66 |
| Overtime (x1.5) hourly | 7 | 39 | 273 | | | 0 |
| Total Gross Pay | 167 | | 4,433 | 175 | | 4,202 |
| Adjusted Gross Pay | 167 | | 4,433 | 175 | | 4,202 |
| Taxes Withheld | | | -768 | | | -861 |
| Deductions from Net Pay | | | -451 | | | -44 |
| Net Pay | 167 | | 3,214 | 175 | | 3,297 |
| Employer Taxes and Contributions | | | | | | |
| Federal Unemployment | | | 0 | | | 0 |
| Medicare Company | | | 64 | | | 61 |
| Social Security Company | | | 275 | | | 261 |
| CA - Unemployment | | | 0 | | | 0 |
| Dental Insurance (company paid) | | | 35 | | | 35 |
| Health Insurance (company paid) | | | 929 | | | 929 |
| Insurance Admin Fee | | | 9 | | | 9 |
| Vision Insurance (company paid) | | | 5 | | | 5 |
| CA - Employment Training Tax | | | 0 | | | 0 |
| Total Employer Taxes and Contributions | | | 1,317 | | | 1,299 |

Tulare Public Cemetery District
Payroll Detailed
April 2020

| | Jones, Jr., Bobby Gene | | Miller, Phillip C | | Schneider, Phyllis A | |
|-----------------------------------------------|------------------------|-------|-------------------|-------|----------------------|-------|
| | Hours | Rate | Hours | Rate | Hours | Rate |
| Employee Wages, Taxes and Adjustments | | | | | | |
| Gross Pay | | | | | | |
| Bereavement Time | | | | | | |
| Double-time hourly | | 35 | | 40 | | 17 |
| Holiday Pay | | 17 | | 0 | | 34 |
| Hourly | 149 | 17 | 116 | 20 | 160 | 17 |
| Hourly Sick | | 17 | 4 | 20 | | 17 |
| Hourly Vacation | 11 | 17 | 40 | 20 | | 17 |
| Overtime (x1.5) hourly | 1 | 26 | | 30 | 1 | 26 |
| Total Gross Pay | 161 | | 160 | | 161 | |
| | | 2,804 | | 3,237 | | 2,750 |
| Adjusted Gross Pay | 161 | | 160 | | 161 | |
| | | 2,804 | | 3,237 | | 2,750 |
| Taxes Withheld | | | | | | |
| | | -422 | | -533 | | -452 |
| Deductions from Net Pay | | | | | | |
| | | -312 | | -44 | | 0 |
| Net Pay | 161 | | 160 | | 161 | |
| | | 2,070 | | 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 | | | | |
| Double-time hourly | | 35 | 0 | 0 |
| Holiday Pay | | 17 | 15 | 660 |
| Hourly | 133 | 17 | 999 | 0 |
| Hourly Sick | 27 | 17 | 50 | 19,076 |
| Hourly Vacation | | 17 | 69 | 954 |
| Overtime (x1.5) hourly | | 26 | 11 | 1,449 |
| 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 |

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 |
| Total Cleared Transactions | <u>-9,227.17</u> |
| Cleared Balance | <u><u>251,681.59</u></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

| Type | Date | Clr | Amount | Balance |
|------------------------------------------|------------|-----|-------------|-------------|
| 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><u>1,508,876.17</u></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>71,200.97</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

| Type | Date | Clr | Amount | Balance |
|---------------------------------------|------------|-----|-----------------|------------------|
| 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 |

**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 |

| | BODY | CREMATION | TOTAL |
|-----|------|-----------|-------|
| JAN | 22 | 5 | 27 |
| FEB | 18 | 7 | 25 |
| MAR | 27 | 8 | 35 |
| APR | 19 | 7 | 26 |

TOTAL 86 27 113

Percentage Total: 76% 24%

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 |

| | BODY | CREMATION | TOTAL |
|-----|------|-----------|-------|
| 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 |

| | BODY | CREMATION | TOTAL |
|-----|------|-----------|-------|
| JAN | 33 | 6 | 39 |
| FEB | 20 | 6 | 26 |
| MAR | 25 | 8 | 33 |
| APR | 15 | 8 | 23 |

TOTAL 93 28 121

Percentage Total: 77% 23%

Tulare Public Cemetery District
Balance Sheet
As of May 31, 2020

| | <u>May 31, 20</u> |
|-------------------------------------------------|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 00 · Clearing Acct. | 25,909.15 |
| 10100 · Petty Cash | 333.68 |
| 10150 · Bank of The Sierra - CHK ACCT | 46,457.14 |
| 10500 · Cash in Treasury (772) | 268,873.57 |
| 10600 · Endowment - Reserved (773) | |
| 1620 · Edowment Care 1620 | 316,017.92 |
| 10600 · Endowment - Reserved (773) - Other | 1,196,541.25 |
| Total 10600 · Endowment - Reserved (773) | <u>1,512,559.17</u> |
| 10700 · Cash in Expansion Account (807) | 71,200.97 |
| 10900 · Endowment - Unreserved (817) | 342,331.18 |
| Total Checking/Savings | <u>2,267,664.86</u> |
| Other Current Assets | |
| 10 · Customer Balance Due | 263.17 |
| Total Other Current Assets | <u>263.17</u> |
| Total Current Assets | <u>2,267,928.03</u> |
| TOTAL ASSETS | <u><u>2,267,928.03</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 20000 · Accounts Payable | 7,810.11 |
| Total Accounts Payable | <u>7,810.11</u> |
| Other Current Liabilities | |
| 24000 · Payroll Liabilities | -969.97 |
| 24010 · Pension Payable | 2,267.22 |
| 25500 · Sales Tax Payable | 1,209.50 |
| Total Other Current Liabilities | <u>2,506.75</u> |
| Total Current Liabilities | <u>10,316.86</u> |
| Total Liabilities | 10,316.86 |
| Equity | |
| 30000 · Opening Balance Equity | 2,282,733.86 |
| 31100 · Retain Earnings | -175,912.49 |
| Net Income | 150,789.80 |
| Total Equity | <u>2,257,611.17</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>2,267,928.03</u></u> |

Tulare Public Cemetery District
Profit & Loss Budget Performance
May 2020

| | May 20 | Budget | Jul '19 - May ... | YTD Budget | Annual Budge... |
|--------------------------------------------|--------|--------|-------------------|------------|-----------------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 4000 · County Taxes | 22,136 | 14,647 | 177,944 | 161,113 | 175,760 |
| 4801 · Interest Income - 772 | 0 | 250 | 3,308 | 2,750 | 3,000 |
| 5400 · Charges for Current Services | 42,072 | 50,833 | 664,315 | 559,167 | 610,000 |
| 5805 · Misc. Revenue | 29 | 1,667 | 1,702 | 18,333 | 20,000 |
| 5834 · Restitution | 0 | | 500 | | |
| 5835 · Other Revenue | 13 | 270 | 10,937 | 2,970 | 3,240 |
| Total Income | 64,250 | 67,667 | 858,706 | 744,333 | 812,000 |
| Expense | | | | | |
| 6000 · Payroll and Employee Benefits | | | | | |
| 6001 · Regular Payroll | 25,514 | 20,708 | 233,898 | 227,792 | 248,500 |
| 6002 · Overtime | 260 | 417 | 9,095 | 4,583 | 5,000 |
| 6004 · Benefits | 5,687 | 3,167 | 66,562 | 34,833 | 38,000 |
| 6005 · Extra Help | 6,719 | 4,583 | 67,331 | 50,417 | 55,000 |
| 6008 · Directors Fees | 150 | 250 | 1,650 | 2,750 | 3,000 |
| 6011 · Retirement-SD Portion | 3,052 | 2,000 | 30,544 | 22,000 | 24,000 |
| 6012 · Social Security and Medicare | 1,972 | 1,500 | 18,589 | 16,500 | 18,000 |
| 6015 · Workers Compensation Ins | 0 | 1,500 | 22,323 | 16,500 | 18,000 |
| 6016 · Unemployment Ins. | 66 | 417 | 1,624 | 4,583 | 5,000 |
| Total 6000 · Payroll and Employee Benefits | 43,420 | 34,542 | 451,615 | 379,958 | 414,500 |
| 7003 · Penalties | 0 | 500 | 1,317 | 5,500 | 6,000 |
| 7004 · Clothing and Personal Supplies | 0 | 333 | 3,369 | 3,667 | 4,000 |
| 7005 · Telecommunications | 508 | 500 | 6,227 | 5,500 | 6,000 |
| 7006 · Vaults and Crypts | 0 | 5,417 | 67,010 | 59,583 | 65,000 |
| 7009 · Household Supplies | 138 | 125 | 1,361 | 1,375 | 1,500 |
| 7010 · Insurance | 0 | 1,750 | 11,351 | 19,250 | 21,000 |
| 7025 · Mileage Reimbursement Expense | 0 | | 67 | | |
| 7030 · Maintenance and Repairs | 11,342 | 8,917 | 102,454 | 98,083 | 107,000 |
| 7036 · Office Supplies and Expense | 774 | 2,042 | 12,360 | 22,458 | 24,500 |
| 7039 · Miscellaneous | 90 | 208 | 661 | 2,292 | 2,500 |
| 7043 · Professional Fees | 771 | 1,708 | 39,301 | 18,792 | 20,500 |

Tulare Public Cemetery District
Profit & Loss Budget Performance
May 2020

| | May 20 | Budget | Jul '19 - May ... | YTD Budget | Annual Budge... |
|-----------------------------------------------------|---------------|---------------|-------------------|----------------|-----------------|
| 7045 · Security | 0 | 333 | 2,170 | 3,667 | 4,000 |
| 7059 · Publications and Legal Notices | 104 | 250 | 6,149 | 2,750 | 3,000 |
| 7073 · Training / Education | 0 | 667 | 6,769 | 7,333 | 8,000 |
| 7081 · Utilities | 2,559 | 3,750 | 37,646 | 41,250 | 45,000 |
| 7425 · Taxes | 0 | 125 | 1,299 | 1,375 | 1,500 |
| 8001 · Graves Repurchase | 0 | 833 | 4,865 | 9,167 | 10,000 |
| 8100 · Building and Improvements | 0 | 1,500 | 0 | 16,500 | 18,000 |
| 8300 · Equipment | 0 | 4,167 | 52,190 | 45,833 | 50,000 |
| Total Expense | 59,707 | 67,667 | 808,182 | 744,333 | 812,000 |
| Net Ordinary Income | 4,543 | -0 | 50,524 | -0 | 0 |
| Other Income/Expense | | | | | |
| 9100 · Endowment | 3,683 | 5,000 | 58,135 | 55,000 | 60,000 |
| 9101 · Endowment Revenue | 0 | 2,500 | 28,950 | 27,500 | 30,000 |
| 9102 · Interest Income - EC | | | | | |
| Total 9100 · Endowment | 3,683 | 7,500 | 87,085 | 82,500 | 90,000 |
| 9200 · Fund for Future Expansion - 807 | | | | | |
| 9201 · Rent and Concessions - 807 | 0 | 0 | 8,400 | 8,400 | 8,400 |
| 9203 · Interest Income - 807 | 0 | 42 | 1,078 | 458 | 500 |
| 9200 · Fund for Future Expansion - 807 - Other | 0 | 1,250 | 0 | 13,750 | 15,000 |
| Total 9200 · Fund for Future Expansion - 807 | 0 | 1,292 | 9,478 | 22,608 | 23,900 |
| 9300 · Unreserved Funds - 817 | | | | | |
| 9301 · Interest Income - 817 | 0 | 542 | 3,714 | 5,958 | 6,500 |
| Total 9300 · Unreserved Funds - 817 | 0 | 542 | 3,714 | 5,958 | 6,500 |
| Total Other Income | 3,683 | 9,333 | 100,278 | 111,067 | 120,400 |
| Net Other Income | 3,683 | 9,333 | 100,278 | 111,067 | 120,400 |
| Net Income | 8,226 | 9,333 | 150,802 | 111,067 | 120,400 |

11:33 AM
06/17/20

Tulare Public Cemetery District
Reconciliation Summary
10150 · Bank of The Sierra - CHK ACCT, Period Ending 05/31/2020

| | <u>May 31, 20</u> |
|------------------------------------------|-------------------|
| Beginning Balance | 85,533.65 |
| Cleared Transactions | |
| Checks and Payments - 58 items | -72,374.10 |
| Deposits and Credits - 6 items | 35,000.00 |
| | <hr/> |
| Total Cleared Transactions | -37,374.10 |
| | <hr/> |
| Cleared Balance | 48,159.55 |
| | <hr/> <hr/> |
| Uncleared Transactions | |
| Checks and Payments - 5 items | -1,702.41 |
| | <hr/> |
| Total Uncleared Transactions | -1,702.41 |
| | <hr/> |
| Register Balance as of 05/31/2020 | 46,457.14 |
| | <hr/> <hr/> |
| Ending Balance | 46,457.14 |

Tulare Public Cemetery District
Reconciliation Detail
10150 - Bank of The Sierra - CHK ACCT, Period Ending 05/31/2020

| Type | Date | Num | Name | Clr | Amount | Balance |
|---------------------------------------|------------|-------|--------------------------|-----|-----------|------------|
| Beginning Balance | | | | | | 85,533.65 |
| Cleared Transactions | | | | | | |
| Checks and Payments - 58 items | | | | | | |
| Bill Pmt -Check | 03/19/2020 | 1894 | Reed Shaffer | X | -430.56 | -430.56 |
| Bill Pmt -Check | 04/22/2020 | 1940 | Pontem Software | X | -4,950.00 | -5,380.56 |
| Bill Pmt -Check | 04/22/2020 | 1942 | RTDennis Accounta... | X | -1,515.00 | -6,895.56 |
| Bill Pmt -Check | 04/22/2020 | 1936 | Johnson Controls | X | -853.25 | -7,748.81 |
| Bill Pmt -Check | 04/22/2020 | 1945 | Valley Expetec | X | -495.00 | -8,243.81 |
| Bill Pmt -Check | 04/22/2020 | 1944 | SoCalGas | X | -123.02 | -8,366.83 |
| Sales Tax Payment | 04/24/2020 | 1958 | State Board of Equal... | X | -3,536.49 | -11,903.32 |
| Bill Pmt -Check | 04/29/2020 | 1964 | Nexem Staffing and ... | X | -1,038.02 | -12,941.34 |
| Bill Pmt -Check | 04/29/2020 | 1960 | Ewing Irrigation & La... | X | -925.59 | -13,866.93 |
| Bill Pmt -Check | 04/29/2020 | 1965 | Tulare County Coun... | X | -583.91 | -14,450.84 |
| Bill Pmt -Check | 04/29/2020 | 1959 | Baker Supplies and ... | X | -545.58 | -14,996.42 |
| Bill Pmt -Check | 04/29/2020 | 1963 | M. Green and Comp... | X | -330.00 | -15,326.42 |
| Bill Pmt -Check | 04/29/2020 | 1966 | Valley Expetec | X | -165.00 | -15,491.42 |
| Bill Pmt -Check | 04/29/2020 | 1961 | Hydraulic Controls, Inc. | X | -88.91 | -15,580.33 |
| Liability Check | 05/01/2020 | 1962 | Lowe's | X | -36.35 | -15,616.68 |
| Paycheck | 05/01/2020 | 1957 | Health Benefits Unit | X | -6,298.21 | -21,914.89 |
| Paycheck | 05/01/2020 | 1947 | Castaneda, Leonor C | X | -3,573.80 | -25,488.69 |
| Paycheck | 05/01/2020 | 1948 | Faria, David A | X | -3,232.41 | -28,721.10 |
| Paycheck | 05/01/2020 | 1951 | Miller, Phillip C | X | -3,149.08 | -31,870.18 |
| Paycheck | 05/01/2020 | 1953 | Viera, Brian Keith | X | -2,869.43 | -34,739.61 |
| Paycheck | 05/01/2020 | 1950 | Jones, Jr., Bobby G... | X | -2,633.59 | -37,373.20 |
| Paycheck | 05/01/2020 | 1952 | Schneider, Phyllis A | X | -2,513.94 | -39,887.14 |
| Paycheck | 05/01/2020 | 1949 | Hernandez, Epifanio H | X | -2,142.28 | -42,029.42 |
| Liability Check | 05/01/2020 | 1955 | Department of Child ... | X | -421.00 | -42,450.42 |
| Liability Check | 05/01/2020 | 1956 | Department of Child ... | X | -268.00 | -42,718.42 |
| Liability Check | 05/01/2020 | 1954 | Franchise Tax Board | X | -50.00 | -42,768.42 |
| Liability Check | 05/06/2020 | E-pay | United States Treas... | X | -5,556.34 | -48,324.76 |
| Liability Check | 05/06/2020 | E-pay | EDD | X | -708.77 | -49,033.53 |
| Liability Check | 05/07/2020 | E-pay | United States Treas... | X | -5,343.24 | -54,376.77 |
| Bill Pmt -Check | 05/07/2020 | 1967 | Another Potter Porta... | X | -213.54 | -54,590.31 |
| Bill Pmt -Check | 05/08/2020 | 1978 | Wilbur - Ellis Compa... | X | -4,801.87 | -59,392.18 |
| Bill Pmt -Check | 05/08/2020 | 1968 | Baker Supplies and ... | X | -2,255.68 | -61,647.86 |
| Bill Pmt -Check | 05/08/2020 | 1972 | Nexem Staffing and ... | X | -1,681.28 | -63,329.14 |
| Bill Pmt -Check | 05/08/2020 | 1977 | Waste Management/... | X | -417.47 | -63,746.61 |
| Bill Pmt -Check | 05/08/2020 | 1973 | Office Depot | X | -240.48 | -63,987.09 |
| Bill Pmt -Check | 05/08/2020 | 1979 | Wizix | X | -169.35 | -64,156.44 |

Tulare Public Cemetery District
Reconciliation Detail
10150 - Bank of The Sierra - CHK ACCT, Period Ending 05/31/2020

| Type | Date | Num | Name | Clr | Amount | Balance |
|---------------------------------------|------------|---------|--------------------------|-----|------------|------------|
| Bill Pmt -Check | 05/08/2020 | 1975 | Res Com | X | -90.00 | -64,246.44 |
| Bill Pmt -Check | 05/08/2020 | 1970 | Gary V. Burrows Inc. | X | -70.14 | -64,316.58 |
| Bill Pmt -Check | 05/08/2020 | 1976 | TF Tire & Service | X | -61.68 | -64,378.26 |
| Bill Pmt -Check | 05/08/2020 | 1974 | Professional Print & ... | X | -50.51 | -64,428.77 |
| Bill Pmt -Check | 05/08/2020 | 1971 | Home Depot Credit S... | X | -18.32 | -64,447.09 |
| Bill Pmt -Check | 05/11/2020 | 1981 | Carrot- Top | X | -243.97 | -64,691.06 |
| Bill Pmt -Check | 05/12/2020 | 1984 | Visalia Times Delta | X | -465.51 | -65,156.57 |
| Bill Pmt -Check | 05/12/2020 | 1983 | US Bank Equipment ... | X | -185.46 | -65,342.03 |
| Bill Pmt -Check | 05/12/2020 | 1982 | Soap Man | X | -89.31 | -65,431.34 |
| Bill Pmt -Check | 05/12/2020 | 1985 | Zee Medical Service... | X | -50.28 | -65,481.62 |
| Bill Pmt -Check | 05/13/2020 | AUTO... | AT & T Phone's | X | -70.00 | -65,551.62 |
| Bill Pmt -Check | 05/15/2020 | AUTO... | Southern California ... | X | -791.30 | -66,342.92 |
| Bill Pmt -Check | 05/15/2020 | AUTO... | AT & T Mobility | X | -89.62 | -66,432.54 |
| Bill Pmt -Check | 05/19/2020 | AUTO... | City of Tulare | X | -877.62 | -67,310.16 |
| Bill Pmt -Check | 05/21/2020 | 1992 | Nexem Staffing and ... | X | -1,488.16 | -68,798.32 |
| Bill Pmt -Check | 05/21/2020 | 1990 | Battery Pro | X | -108.22 | -68,906.54 |
| Bill Pmt -Check | 05/21/2020 | 1991 | Gary V. Burrows Inc. | X | -53.14 | -68,959.68 |
| Bill Pmt -Check | 05/27/2020 | AUTO... | CALPERS | X | -1,546.17 | -70,505.85 |
| Bill Pmt -Check | 05/27/2020 | AUTO... | CALPERS | X | -1,505.78 | -72,011.63 |
| Bill Pmt -Check | 05/27/2020 | AUTO... | AT & T Phone's | X | -181.99 | -72,193.62 |
| Bill Pmt -Check | 05/27/2020 | AUTO... | AT & T Phone's | X | -166.48 | -72,360.10 |
| Bill Pmt -Check | 05/28/2020 | AUTO... | Inlult | X | -14.00 | -72,374.10 |
| Total Checks and Payments | | | | | -72,374.10 | -72,374.10 |
| Deposits and Credits - 6 items | | | | | | |
| Liability Check | 03/03/2020 | E-pay | United States Treas... | X | 0.00 | 0.00 |
| Bill Pmt -Check | 03/09/2020 | 1875 | Ewing Irrigation & La... | X | 0.00 | 0.00 |
| Bill Pmt -Check | 04/22/2020 | 1941 | RIGOS SIGNS | X | 0.00 | 0.00 |
| Bill Pmt -Check | 05/08/2020 | 1969 | Ewing Irrigation & La... | X | 0.00 | 0.00 |
| Bill Pmt -Check | 05/12/2020 | 1988 | Southern California ... | X | 0.00 | 0.00 |
| Transfer | 05/29/2020 | | | X | 35,000.00 | 35,000.00 |
| Total Deposits and Credits | | | | | 35,000.00 | 35,000.00 |
| Total Cleared Transactions | | | | | -37,374.10 | -37,374.10 |
| Cleared Balance | | | | | -37,374.10 | 48,159.55 |
| Uncleared Transactions | | | | | | |

Tulare Public Cemetery District
Reconciliation Detail
10150 · Bank of The Sierra - CHK ACCT, Period Ending 05/31/2020

| Type | Date | Num | Name | Clr | Amount | Balance |
|------------------------------------------|------------|------|--------------------------|-----|------------|-----------|
| Checks and Payments - 5 Items | | | | | | |
| Bill Pmt -Check | 05/11/2020 | 1980 | Ewing Irrigation & La... | | -1,419.77 | -1,419.77 |
| Bill Pmt -Check | 05/21/2020 | 1994 | Tulare First Baptist ... | | -150.00 | -1,569.77 |
| Bill Pmt -Check | 05/21/2020 | 1989 | Alberto Aguilar | | -50.00 | -1,619.77 |
| Bill Pmt -Check | 05/21/2020 | 1995 | Vicki Glison | | -50.00 | -1,669.77 |
| Bill Pmt -Check | 05/21/2020 | 1993 | SoCalGas | | -32.64 | -1,702.41 |
| Total Checks and Payments | | | | | | |
| | | | | | -1,702.41 | -1,702.41 |
| Total Uncleared Transactions | | | | | | |
| | | | | | -1,702.41 | -1,702.41 |
| Register Balance as of 05/31/2020 | | | | | | |
| | | | | | -39,076.51 | 46,457.14 |
| Ending Balance | | | | | | |
| | | | | | -39,076.51 | 46,457.14 |

Tulare Public Cemetery District
Payroll Detailed
May 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 | 8 | 26 | 8 | 44 | 8 | 31 |
| Hourly Sick | 164 | 26 | 169 | 22 | 159 | 15 |
| Hourly Vacation | 6 | 26 | 3 | 22 | 1 | 15 |
| Overtime (x1.5) hourly | 4 | 39 | 2 | 33 | 16 | 15 |
| Total Gross Pay | 188 | | 186 | | 184 | |
| | | 4,940 | | 4,114 | | 2,806 |
| Adjusted Gross Pay | 188 | 4,940 | 186 | 4,114 | 184 | 2,806 |
| Taxes Withheld | | -915 | | -838 | | -243 |
| Deductions from Net Pay | | -451 | | -44 | | -421 |
| Net Pay | 188 | 3,574 | 186 | 3,232 | 184 | 2,142 |
| Employer Taxes and Contributions | | | | | | |
| Federal Unemployment | | 0 | | 0 | | 0 |
| Medicare Company | | 72 | | 60 | | 41 |
| Social Security Company | | 306 | | 255 | | 174 |
| CA - Unemployment | | 0 | | 0 | | 0 |
| CA - Employment Training Tax | | 0 | | 0 | | 0 |
| Total Employer Taxes and Contributions | | 378 | | 315 | | 215 |

Tulare Public Cemetery District
Payroll Detailed
May 2020

| | Jones, Jr., Bobby Gene | | Miller, Phillip C | | Schneider, Phyllis A | |
|-----------------------------------------------|------------------------|-------|-------------------|-------|----------------------|-------|
| | Hours | Rate | Hours | Rate | Hours | Rate |
| Employee Wages, Taxes and Adjustments | | | | | | |
| Gross Pay | | | | | | |
| Bereavement Time | | | | | | |
| Double-time hourly | | | | | | |
| Holiday Pay | | | | | | |
| Hourly | 8 | 39 | 8 | 43 | 17 | 0 |
| Hourly Sick | 140 | 19 | 133 | 21 | 34 | 0 |
| Hourly Vacation | 4 | 19 | 40 | 21 | 17 | 0 |
| Overtime (x1.5) hourly | 32 | 19 | 4 | 21 | 17 | 0 |
| | | 29 | | 32 | 26 | 38 |
| Total Gross Pay | 184 | | 184 | | 178 | 3,030 |
| | | 3,570 | | 3,910 | | 3,030 |
| Adjusted Gross Pay | 184 | | 184 | | 178 | 3,030 |
| | | 3,570 | | 3,910 | | 3,030 |
| Taxes Withheld | | | | | | |
| | | -624 | | -717 | | -516 |
| Deductions from Net Pay | | | | | | |
| | | -312 | | -44 | | 0 |
| Net Pay | 184 | | 184 | | 178 | 2,514 |
| | | 2,634 | | 3,149 | | 2,514 |
| Employer Taxes and Contributions | | | | | | |
| Federal Unemployment | | 0 | | 0 | | 14 |
| Medicare Company | | 52 | | 57 | | 44 |
| Social Security Company | | 221 | | 242 | | 188 |
| CA - Unemployment | | 0 | | 0 | | 66 |
| CA - Employment Training Tax | | 0 | | 0 | | 2 |
| Total Employer Taxes and Contributions | | 273 | | 299 | | 314 |

Tulare Public Cemetery District
Payroll Detailed
May 2020

| | Viera, Brian Keith | | | TOTAL | | |
|-----------------------------------------------|--------------------|------|--------------|--------------|------|---------------|
| | Hours | Rate | May 20 | Hours | Rate | May 20 |
| Employee Wages, Taxes and Adjustments | | | | | | |
| Gross Pay | | | | | | |
| Bereavement Time | | 37 | 0 | | | 0 |
| Double-time hourly | | 19 | 148 | 48 | | 979 |
| Holiday Pay | 8 | 19 | 2,858 | 1,094 | | 21,777 |
| Hourly | 155 | 19 | 148 | 62 | | 1,320 |
| Hourly Sick | 8 | 19 | 250 | 75 | | 1,437 |
| Hourly Vacation | 14 | 19 | 0 | 8 | | 260 |
| Overtime (x1.5) hourly | | 28 | | | | |
| Total Gross Pay | <u>184</u> | | <u>3,404</u> | <u>1,288</u> | | <u>25,774</u> |
| Adjusted Gross Pay | 184 | | 3,404 | 1,288 | | 25,774 |
| Taxes Withheld | | | -441 | | | -4,293 |
| Deductions from Net Pay | | | -94 | | | -1,366 |
| Net Pay | <u>184</u> | | <u>2,869</u> | <u>1,288</u> | | <u>20,115</u> |
| Employer Taxes and Contributions | | | | | | |
| Federal Unemployment | | | 0 | | | 14 |
| Medicare Company | | | 49 | | | 374 |
| Social Security Company | | | 211 | | | 1,598 |
| CA - Unemployment | | | 0 | | | 66 |
| CA - Employment Training Tax | | | 0 | | | 2 |
| Total Employer Taxes and Contributions | | | <u>260</u> | | | <u>2,054</u> |

Tulare Public Cemetery District
Payroll Summary
 May 2020

| | <u>Hours</u> | <u>Rate</u> | <u>May 20</u> |
|-----------------------------------------------|--------------|-------------|---------------|
| Employee Wages, Taxes and Adjustments | | | |
| Gross Pay | | | |
| Bereavement Time | | 17 | 0 |
| Double-time hourly | | 37 | 0 |
| Holiday Pay | 48 | 19 | 979 |
| Hourly | 1,094 | 19 | 21,777 |
| Hourly Sick | 62 | 19 | 1,320 |
| Hourly Vacation | 75 | 19 | 1,437 |
| Overtime (x1.5) hourly | 8 | 28 | 260 |
| Total Gross Pay | <u>1,288</u> | | <u>25,774</u> |
| Adjusted Gross Pay | 1,288 | | 25,774 |
| Taxes Withheld | | | |
| Federal Withholding | | | -1,613 |
| Medicare Employee | | | -374 |
| Social Security Employee | | | -1,598 |
| CA - Withholding | | | -451 |
| CA - Disability | | | -258 |
| Medicare Employee Addl Tax | | | 0 |
| Total Taxes Withheld | | | <u>-4,293</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>1,288</u> | | <u>20,115</u> |
| Employer Taxes and Contributions | | | |
| Federal Unemployment | | | 14 |
| Medicare Company | | | 374 |
| Social Security Company | | | 1,598 |
| CA - Unemployment | | | 66 |
| CA - Employment Training Tax | | | 2 |
| Total Employer Taxes and Contributions | | | <u>2,054</u> |

11:05 AM
 06/19/20
 Accrual Basis

Tulare Public Cemetery District
 Check List Without Payroll
 May 2020

| Date | Num | Name | Memo | Amount | Balance |
|----------------------------------------------|--------|--------------------------|--------------|-------------------|-------------------|
| 10150 - Bank of The Sierra - CHK ACCT | | | | | |
| 05/13/2020 | AUT... | AT & T Phone's | | -70.00 | -70.00 |
| 05/15/2020 | AUT... | AT & T Mobility | | -89.62 | -159.62 |
| 05/15/2020 | AUT... | Southern California ... | | -791.30 | -950.92 |
| 05/19/2020 | AUT... | City of Tulare | | -877.62 | -1,828.54 |
| 05/27/2020 | AUT... | AT & T Phone's | | -166.48 | -1,995.02 |
| 05/27/2020 | AUT... | AT & T Phone's | | -181.99 | -2,177.01 |
| 05/27/2020 | AUT... | CALPERS | | -1,505.78 | -3,682.79 |
| 05/27/2020 | AUT... | CALPERS | | -1,546.17 | -5,228.96 |
| 05/28/2020 | AUT... | Intuit | JUNE PAYROLL | -14.00 | -5,242.96 |
| 05/07/2020 | 1967 | Another Potter Porta... | | -213.54 | -5,456.50 |
| 05/08/2020 | 1968 | Baker Supplies and ... | | -2,255.68 | -7,712.18 |
| 05/08/2020 | 1969 | Ewing Irrigation & L... | VOID: | 0.00 | -7,712.18 |
| 05/08/2020 | 1970 | Gary V. Burrows Inc. | | -70.14 | -7,782.32 |
| 05/08/2020 | 1971 | Home Depot Cedit ... | | -18.32 | -7,800.64 |
| 05/08/2020 | 1972 | Nexem Staffing and ... | | -1,681.28 | -9,481.92 |
| 05/08/2020 | 1973 | Office Depot | | -240.48 | -9,722.40 |
| 05/08/2020 | 1974 | Professional Print & ... | | -50.51 | -9,772.91 |
| 05/08/2020 | 1975 | Res Com | | -90.00 | -9,862.91 |
| 05/08/2020 | 1976 | TF Tire & Service | | -61.68 | -9,924.59 |
| 05/08/2020 | 1977 | Waste Management... | | -417.47 | -10,342.06 |
| 05/08/2020 | 1978 | Wilbur - Ellis Compa... | | -4,801.87 | -15,143.93 |
| 05/08/2020 | 1979 | Wizix | | -169.35 | -15,313.28 |
| 05/11/2020 | 1980 | Ewing Irrigation & L... | | -1,419.77 | -16,733.05 |
| 05/11/2020 | 1981 | Carrot- Top | | -243.97 | -16,977.02 |
| 05/12/2020 | 1982 | Soap Man | | -89.31 | -17,066.33 |
| 05/12/2020 | 1983 | US Bank Equipment... | | -185.46 | -17,251.79 |
| 05/12/2020 | 1984 | Visalia Times Delta | | -465.51 | -17,717.30 |
| 05/12/2020 | 1985 | Zee Medical Service... | | -50.28 | -17,767.58 |
| 05/12/2020 | 1988 | Southern California ... | VOID: | 0.00 | -17,767.58 |
| 05/21/2020 | 1989 | Alberto Aguilar | | -50.00 | -17,817.58 |
| 05/21/2020 | 1990 | Battery Pro | | -108.22 | -17,925.80 |
| 05/21/2020 | 1991 | Gary V. Burrows Inc. | | -53.14 | -17,978.94 |
| 05/21/2020 | 1992 | Nexem Staffing and ... | | -1,488.16 | -19,467.10 |
| 05/21/2020 | 1993 | SoCalGas | | -32.64 | -19,499.74 |
| 05/21/2020 | 1994 | Tulare First Baptist ... | | -150.00 | -19,649.74 |
| 05/21/2020 | 1995 | Vicki Gilson | | -50.00 | -19,699.74 |
| Total 10150 - Bank of The Sierra - CHK ACCT | | | | -19,699.74 | -19,699.74 |
| TOTAL | | | | -19,699.74 | -19,699.74 |

11:02 AM
06/16/20

Tulare Public Cemetery District
Reconciliation Summary
10500 - Cash in Treasury (772), Period Ending 05/31/2020

| | <u>May 31, 20</u> |
|-----------------------------------|--------------------------|
| Beginning Balance | 253,776.09 |
| Cleared Transactions | |
| Checks and Payments - 2 items | -37,094.50 |
| Deposits and Credits - 10 items | 52,191.98 |
| Total Cleared Transactions | <u>15,097.48</u> |
| Cleared Balance | <u>268,873.57</u> |
| Register Balance as of 05/31/2020 | 268,873.57 |
| Ending Balance | 268,873.57 |

11:06 AM
06/16/20

Tulare Public Cemetery District
Reconciliation Detail
10500 · Cash in Treasury (772), Period Ending 05/31/2020

| Type | Date | Name | Clr | Amount | Balance |
|----------------------------------------|------------|------------------------|-----|------------------|-------------------|
| Beginning Balance | | | | | 253,776.09 |
| Cleared Transactions | | | | | |
| Checks and Payments - 2 items | | | | | |
| Bill Pmt -Check | 04/13/2020 | Tulare County Audit... | X | -2,094.50 | -2,094.50 |
| Transfer | 05/27/2020 | | X | -35,000.00 | -37,094.50 |
| Total Checks and Payments | | | | -37,094.50 | -37,094.50 |
| Deposits and Credits - 10 items | | | | | |
| Transfer | 05/01/2020 | | X | 3,792.25 | 3,792.25 |
| Deposit | 05/05/2020 | | X | 148.92 | 3,941.17 |
| Deposit | 05/05/2020 | | X | 656.42 | 4,597.59 |
| Deposit | 05/05/2020 | | X | 1,089.96 | 5,687.55 |
| Deposit | 05/05/2020 | | X | 11,338.64 | 17,026.19 |
| Transfer | 05/11/2020 | | X | 12,083.00 | 29,109.19 |
| Deposit | 05/14/2020 | | X | 2,999.00 | 32,108.19 |
| Deposit | 05/15/2020 | | X | 5,874.00 | 37,982.19 |
| Deposit | 05/27/2020 | | X | 29.09 | 38,011.28 |
| Transfer | 05/29/2020 | | X | 14,180.70 | 52,191.98 |
| Total Deposits and Credits | | | | 52,191.98 | 52,191.98 |
| Total Cleared Transactions | | | | 15,097.48 | 15,097.48 |
| Cleared Balance | | | | 15,097.48 | 268,873.57 |
| Register Balance as of 05/31/2020 | | | | 15,097.48 | 268,873.57 |
| Ending Balance | | | | 15,097.48 | 268,873.57 |

11:12 AM
06/16/20

Tulare Public Cemetery District
Reconciliation Summary
10600 - Endowment - Reserved (773), Period Ending 05/31/2020

| | <u>May 31, 20</u> |
|-----------------------------------|----------------------------|
| Beginning Balance | 1,508,876.17 |
| Cleared Transactions | |
| Deposits and Credits - 3 items | <u>3,683.00</u> |
| Total Cleared Transactions | <u>3,683.00</u> |
| Cleared Balance | <u><u>1,512,559.17</u></u> |
| Register Balance as of 05/31/2020 | 1,512,559.17 |
| Ending Balance | 1,512,559.17 |

11:13 AM
06/16/20

Tulare Public Cemetery District
Reconciliation Detail

10600 - Endowment - Reserved (773), Period Ending 05/31/2020

| Type | Date | Clr | Amount | Balance |
|---------------------------------------|------------|-----|-----------------|---------------------|
| Beginning Balance | | | | 1,508,876.17 |
| Cleared Transactions | | | | |
| Deposits and Credits - 3 items | | | | |
| Transfer | 05/01/2020 | X | 659.00 | 659.00 |
| Transfer | 05/11/2020 | X | 659.00 | 1,318.00 |
| Transfer | 05/29/2020 | X | 2,365.00 | 3,683.00 |
| Total Deposits and Credits | | | 3,683.00 | 3,683.00 |
| Total Cleared Transactions | | | 3,683.00 | 3,683.00 |
| Cleared Balance | | | 3,683.00 | 1,512,559.17 |
| Register Balance as of 05/31/2020 | | | 3,683.00 | 1,512,559.17 |
| Ending Balance | | | 3,683.00 | 1,512,559.17 |

11:15 AM
06/16/20

Tulare Public Cemetery District
Reconciliation Summary
10700 · Cash in Expansion Account (807), Period Ending 05/31/2020

| | <u>May 31, 20</u> |
|-----------------------------------|-------------------|
| Beginning Balance | 71,200.97 |
| Cleared Balance | 71,200.97 |
| Register Balance as of 05/31/2020 | 71,200.97 |
| Ending Balance | 71,200.97 |

11:16 AM
06/16/20

Tulare Public Cemetery District
Reconciliation Detail

10700 - Cash in Expansion Account (807), Period Ending 05/31/2020

| Type | Date | Clr | Amount | Balance |
|-----------------------------------|------|-----|--------|------------------|
| Beginning Balance | | | | 71,200.97 |
| Cleared Balance | | | | 71,200.97 |
| Register Balance as of 05/31/2020 | | | | 71,200.97 |
| Ending Balance | | | | 71,200.97 |

11:18 AM
06/16/20

Tulare Public Cemetery District
Reconciliation Summary
10900 · Endowment - Unreserved (817), Period Ending 05/31/2020

| | <u>May 31, 20</u> |
|-----------------------------------|-------------------|
| Beginning Balance | 342,331.18 |
| Cleared Balance | 342,331.18 |
| Register Balance as of 05/31/2020 | 342,331.18 |
| Ending Balance | 342,331.18 |

11:18 AM

06/16/20

Tulare Public Cemetery District

Reconciliation Detail

10900 · Endowment - Unreserved (817), Period Ending 05/31/2020

| <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 05/31/2020 | | | | 342,331.18 |
| Ending Balance | | | | 342,331.18 |

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

MAY INTERMENTS 2018

| | | | |
|-------------------|-------|--|-----------|
| BODY BURIALS | KERN | | 12 |
| | NORTH | | 12 |
| NICHES/HEX | | | 0 |
| CREMATION BURIALS | KERN | | 3 |
| | NORTH | | 0 |
| BABY BURIALS | KERN | | 1 |
| | NORTH | | 0 |
| TOTALS | | | 28 |

| | <u>BODY</u> | <u>CREMATION</u> | <u>TOTAL</u> |
|--------------|-------------|------------------|--------------|
| JAN | 22 | 5 | 27 |
| FEB | 18 | 7 | 25 |
| MAR | 27 | 8 | 35 |
| APR | 19 | 7 | 26 |
| MAY | 25 | 3 | 28 |
| TOTAL | 111 | 30 | 141 |

Percentage Total: 79% 21%

MAY INTERMENTS 2019

| | | | |
|-------------------|-------|--|-----------|
| BODY BURIALS | KERN | | 5 |
| | NORTH | | 7 |
| NICHES/HEX | | | 2 |
| CREMATION BURIALS | KERN | | 6 |
| | NORTH | | 1 |
| BABY BURIALS | KERN | | 0 |
| | NORTH | | 0 |
| TOTALS | | | 21 |

| | <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 |
| MAY | 12 | 9 | 21 |
| TOTAL | 85 | 40 | 125 |

Percentage Total: 68% 32%

MAY INTERMENTS 2020

| | | | |
|-------------------|-------|--|-----------|
| BODY BURIALS | KERN | | 7 |
| | NORTH | | 9 |
| NICHES/HEX | | | 1 |
| CREMATION BURIALS | KERN | | 4 |
| | NORTH | | 1 |
| BABY BURIALS | KERN | | 0 |
| | NORTH | | 0 |
| TOTALS | | | 22 |

| | <u>BODY</u> | <u>CREMATION</u> | <u>TOTAL</u> |
|--------------|-------------|------------------|--------------|
| JAN | 33 | 6 | 39 |
| FEB | 20 | 6 | 26 |
| MAR | 25 | 8 | 33 |
| APR | 15 | 8 | 23 |
| MAY | 16 | 6 | 22 |
| TOTAL | 109 | 34 | 143 |

Percentage Total: 76% 24%

2018

2019

2020

| | 2018 | | | | | 2019 | | | | | 2020 | | | | |
|---------------|----------|----------|----------|----------|--------------|--------------|-----------|----------|-----------|--------------|--------------|----------|----------|----------|----------|
| | NORTH | FEB | MAR | APR | MAY | NORTH | FEB | MAR | APR | MAY | NORTH | FEB | MAR | APR | MAY |
| TALL | 0 | 0 | 0 | 1 | 0 | TALL | 10 | 4 | 4 | 0 | TALL | 0 | 2 | 0 | 0 |
| FLAT | 0 | 0 | 0 | 3 | 1 | FLAT | 5 | 5 | 9 | 2 | FLAT | 4 | 2 | 3 | 5 |
| 1/2 GRA | 0 | 0 | 0 | 0 | 0 | 1/2 GRAVE | 0 | 0 | 0 | 0 | 1/2 GRAV | 0 | 1 | 0 | 0 |
| TOTAL | 0 | 0 | 0 | 4 | 1 | TOTAL | 15 | 9 | 13 | 2 | TOTAL | 4 | 5 | 3 | 5 |
| <u>KERN</u> | FEB | MAR | APR | MAY | <u>KERN</u> | FEB | MAR | APR | MAY | <u>KERN</u> | FEB | MAR | APR | MAY | |
| NICHE/H | 0 | 0 | 0 | 1 | NICHE/HEX | 0 | 0 | 6 | 0 | NICHE/H | 0 | 0 | 0 | 0 | |
| 1/2 GRA | 0 | 0 | 0 | 0 | 1/2 GRAVE | 1 | 0 | 0 | 0 | 1/2 GRAV | 1 | 0 | 0 | 0 | |
| TOTALS | 0 | 0 | 0 | 1 | TOTAL | 1 | 0 | 6 | 0 | TOTAL | 1 | 0 | 0 | 0 | |

| | | | | | | | | | | | |
|--------------------|--|--|--|--|---|--------------------|--|--|--|--|----|
| <u>NORTH TOTAL</u> | | | | | 5 | <u>NORTH TOTAL</u> | | | | | 39 |
| <u>KERN TOTAL</u> | | | | | 1 | <u>KERN TOTAL</u> | | | | | 7 |
| <u>GRAND TOTAL</u> | | | | | 6 | <u>GRAND TOTAL</u> | | | | | 46 |

| | | | | | |
|--------------------|--|--|--|--|----|
| <u>NORTH TOTAL</u> | | | | | 17 |
| <u>KERN TOTAL</u> | | | | | 1 |
| <u>GRAND TOTAL</u> | | | | | 18 |

leonortcd@outlook.com

From: Carol Griese - CAPC <publiccemeteries@aol.com>
Sent: Tuesday, June 16, 2020 9:38 AM
To: sjvcd.cem@verizon.net
Cc: mmarshall@gsrma.org
Subject: Brown Act Zoom Webinar

Good morning,

CAPC will be offering a Brown Act Zoom Webinar hosted by Golden State Risk Management and Facilitated by Bob Hunt. The Webinar will be held on August 4, 2020, 9:30 am-11:30 am.

This is a free webinar for Managers and Trustees and you will receive a certificate upon completion. Please forward this to your Trustees or make them aware of the event so they can participate. Please click on the link to register for the event.

Education is a top priority for CAPC and in lieu of our Ed/Area meeting in October which was canceled we wanted to offer this event. CAPC will have one more zoom webinar in October with Mark Velasquez hosting it. The topic/title of that event is still being worked on.

Please let me know if you have any questions.

Carol Griese
Executive Director, CAPC