



## Tulare Public Cemetery District

900 East Kern Ave Tulare, Ca. 93274  
Phone: (559)686-5544 Fax: (559)686-7484  
[www.tularecemetery.net](http://www.tularecemetery.net)  
Email [office@tularecemetery.net](mailto: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**  
**Wednesday, September 28, 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<sup>st</sup> and August 23, 2022 Minutes
- 2.2 Approval of August 2022 Financials
- 2.3 Review of Resolutions to Transfer Endowment Interest Funds
- 2.4 Discussion on recent online CalPERS Employer Leadership Dialogue Event
- 2.5 District Manager's Report

#### ADJOURNMENT:

#### OPEN SESSION AGENDA ITEMS NOTICE TO THE PUBLIC

Documents related to items on the agenda are accessible on the cemetery's website at [www.tularecemetery.net](http://www.tularecemetery.net) and available for viewing at the District's office at 900 East Kern Ave. Tulare, Ca. 93274 during normal business hours.

IN COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT, IF YOU SHOULD NEED SPECIAL ASSISTANCE TO PARTICIPATE IN THIS MEETING, PLEASE CONTACT THE BOARD OFFICE AT (559) 686-5544 FORTY-EIGHT (48) HOURS PRIOR TO THIS MEETING.

Tulare Public Cemetery District  
Audit Committee Meeting Minutes  
August 1, 2022

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting on August 1, 2022, was called to order at 1:00 P.M., at 900 E Kern Ave, Tulare, California by Committee Chair Steve Presant and Committee Member Linda Maloy were present. Committee Member Xavier Avila was absent. District Manager Clara Bernardo was in attendance.

RECOGNITION OF VISITORS: There was one visitor.

OPEN SESSION:

2.1 – Maloy moved to approve July 6, 2022 minutes. Vote (2-0)

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

2.3 – Committee reviewed Interment Report

2.4 – Committee discussed an Accounting Procedures Manual. Dist. Mgr Bernardo offered to provide this procedure manual policy.

2.5 – Committee physically counted and verified accuracy of petty cash box.

2.6 – District Manager gave a brief report:

Possibility of a fifth Fund number needed for Pre Need Accounting.

Discussion on investing Fund 807 and New Pre Need Fund.

ADJOURNMENT:

Committee Chair Presant adjourned the meeting at 2:40 P.M.

Respectfully Submitted,

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Audit Committee Member

Tulare Public Cemetery District  
Audit Committee Meeting Minutes  
August 23, 2022

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting on August 23, 2022 was called to order at 1:04 P.M., at 900 E Kern Ave, Tulare, California by Committee Member Xavier Avila, Committee member Linda Maloy and District Manager Clara Bernardo was present. Chair Steve Presant was absent.

RECOGNITION OF VISITORS: There was one visitor.

OPEN SESSION:

2.1 – minutes tabled

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

2.3 – Committee reviewed Interment Report

2.5 – Maloy motioned to make a new resolution for the Bank of the Sierra at add four new Board Members to the account. Vote (2-0)

2.4 Committees spoke about opening a second Bank of the Sierra account one for only ach and another for checks.

ADJOURNMENT:

Committee member Avila adjourned the meeting at 1:42P.M.

Respectfully Submitted,

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Audit Committee Member

Tulare Public Cemetery District  
**Balance Sheet**  
As of August 31, 2022

	<u>Aug 31, 22</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	2,102.00
1 · Suspense - Fraud	89.05
10100 · Petty Cash	476.96
10150 · Bank of The Sierra - CHK ACCT	30,645.91
10500 · Cash in Treasury (772)	258,324.35
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,418,359.72
Total 10600 · Endowment - Reserved (773)	1,734,377.64
10700 · Cash in Expansion Account (807)	219,267.95
10900 · Endowment - Unreserved (817)	293,670.02
Total Checking/Savings	2,538,953.88
Accounts Receivable	
11001 · Accounts Receivable - PVQ (772)	17,480.40
Total Accounts Receivable	17,480.40
Other Current Assets	
11300 · Prepaid Expense	
11320 · Prepaid Workers Compensation	25,580.00
11330 · Prepaid Liability Insurance	29,996.00
11340 · Prepaid Property Insurance	4,003.00
Total 11300 · Prepaid Expense	59,579.00
12001 · Undeposited Funds	826.70
12101 · Inventory Asset	9,014.30
Total Other Current Assets	69,420.00
Total Current Assets	2,625,854.28
<b>TOTAL ASSETS</b>	<b><u>2,625,854.28</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	38,852.63
Total Accounts Payable	38,852.63
Other Current Liabilities	
25500 · Sales Tax Payable	1,747.66
Total Other Current Liabilities	1,747.66
Total Current Liabilities	40,600.29
Total Liabilities	40,600.29

Tulare Public Cemetery District  
**Balance Sheet**  
As of August 31, 2022

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	<u>Aug 31, 22</u>
Equity	
30000 · Fund Balance	2,431,807.92
31100 · Retain Earnings	229,962.90
Net Income	-76,516.83
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Total Equity	2,585,253.99
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<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>2,625,854.28</u></b>

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

August 2022

3:10 PM  
 09/23/22  
 Accrual Basis

	Aug 22	Budget	Jul - Aug 22	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
3999 · Total Beginning Cash Available	0	29,200	0	58,400	350,000
4000 · County Taxes					
4001 · Current Secured	0	14,584	76	29,168	175,000
4006 · Current Unsecured	0	750	0	1,500	9,000
4008 · Prior Secured	0	254	0	508	3,040
4009 · Prior Unsecured	0	11	0	22	130
4030 · Suppl Current Secured	0	234	0	468	2,800
4033 · Suppl Prior Secured	0	34	0	68	400
4060 · Residual Distributions	0	542	0	1,084	6,500
4069 · PT Facilities	0	492	0	984	5,900
5000 · Aid-Other Governmental Agencies	0	3	0	6	30
5050 · Homeowners Property Tax Relief	0	100	0	200	1,200
<b>Total 4000 · County Taxes</b>	<b>0</b>	<b>17,004</b>	<b>76</b>	<b>34,008</b>	<b>204,000</b>
4801 · Interest Income - 772	0	583	0	1,166	7,000
5400 · Charges for Current Services	74,307	66,667	136,346	133,334	800,000
5450 · Concrete Base	6,200	6,667	9,400	13,334	80,000
5460 · Vault Sales	600		600		
5470 · Vase Sales	50		50		
5805 · Misc. Revenue	473	2,084	2,110	4,168	25,000
5833 · Grant Revenue	80,000	0	80,000	0	0
5834 · Restitution	200	100	200	200	1,200
5835 · Other Revenue	0	209	0	418	2,500
<b>Total Income</b>	<b>161,830</b>	<b>122,514</b>	<b>228,782</b>	<b>245,028</b>	<b>1,469,700</b>
<b>Cost of Goods Sold</b>					
5901 · Vault Costs	256		256		
5905 · Vase Costs	17		17		
<b>Total COGS</b>	<b>273</b>	<b>0</b>	<b>273</b>	<b>0</b>	<b>0</b>
<b>Gross Profit</b>	<b>161,557</b>	<b>122,514</b>	<b>228,508</b>	<b>245,028</b>	<b>1,469,700</b>
<b>Expense</b>					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	39,561	44,200	77,988	88,400	530,000
6002 · Overtime	1,599	1,250	3,363	2,500	15,000
6004 · Health Insurance Benefits	8,997	9,840	17,994	19,680	118,000
6005 · Extra Help	3,578	300	6,009	600	4,000
6008 · Directors Fees	0	250	0	500	3,000
6011 · Retirement-SD Portion	2,845	3,125	3,579	6,250	37,500
6012 · Social Security and Medicare	3,143	3,400	6,211	6,800	41,000
6015 · Workers Compensation Ins	2,558	2,600	5,116	5,200	31,000

## Tulare Public Cemetery District Profit & Loss Budget Performance

August 2022

	Aug 22	Budget	Jul - Aug 22	YTD Budget	Annual Budget
6016 · Unemployment Ins.	0	260	0	520	3,100
6000 · Payroll and Employee Benefits - Other	146	45	146	90	500
<b>Total 6000 · Payroll and Employee Benefits</b>	<b>62,427</b>	<b>65,270</b>	<b>120,407</b>	<b>130,540</b>	<b>783,100</b>
<b>7003 · Penalties</b>					
70031 · Finance Charges / Fees	19		19		
7003 · Penalties - Other	0	0	32	150	150
<b>Total 7003 · Penalties</b>	<b>19</b>	<b>0</b>	<b>50</b>	<b>150</b>	<b>150</b>
<b>7004 · Clothing and Personal Supplies</b>					
70041 · Breakroom Supplies	982		982		
70042 · PPE - Personal Protective Equip	208		208		
70043 · First Aid Supplies	144		144		
7004 · Clothing and Personal Supplies - Other	0	420	0	840	5,000
<b>Total 7004 · Clothing and Personal Supplies</b>	<b>1,334</b>	<b>420</b>	<b>1,334</b>	<b>840</b>	<b>5,000</b>
<b>7005 · Telecommunications</b>					
70051 · Internet	150		285		
70052 · Phone Lines	479		723		
70053 · Tablet	53		142		
7005 · Telecommunications - Other	0	540	0	1,080	6,500
<b>Total 7005 · Telecommunications</b>	<b>683</b>	<b>540</b>	<b>1,150</b>	<b>1,080</b>	<b>6,500</b>
<b>7006 · Vaults and Liners</b>					
7006 · Vaults and Liners	0	7,500	0	15,000	90,000
7008 · Freight/Delivery Fees	0	80	0	160	1,000
7009 · Household Supplies	0	125	327	250	1,500
<b>7010 · Insurance</b>					
70101 · General Liability Insurance	3,000		6,000		
70102 · Property Insurance	400		800		
70103 · Auto Insurance	0		5		
70105 · Crime/Bond Insurance	0		195		
7010 · Insurance - Other	0	2,920	0	5,840	35,000
<b>Total 7010 · Insurance</b>	<b>3,400</b>	<b>2,920</b>	<b>7,000</b>	<b>5,840</b>	<b>35,000</b>
<b>7011 · Concrete Base for Headstones</b>	<b>3,200</b>	<b>6,700</b>	<b>8,800</b>	<b>13,400</b>	<b>80,000</b>
<b>7025 · Mileage Reimbursement Expense</b>	<b>0</b>	<b>80</b>	<b>0</b>	<b>160</b>	<b>1,000</b>

# Tulare Public Cemetery District Profit & Loss Budget Performance

August 2022

3:10 PM  
09/23/22  
Accrual Basis

	Aug 22	Budget	Jul - Aug 22	YTD Budget	Annual Budget
7030 · Maintenance and Repairs					
70200 · Repair & Main. - KERN Equipment	1,352	0	11,928	0	0
70201 · Equipment & Supplies for Servic	3,399		4,499		
70203 · Diesel KERN for Equipment	750		1,597		
70204 · Unleaded - KERN Fuel for Equip	196		304		
70205 · Unleaded - North Fuel Equip	122		283		
70206 · Repair & Main. -North Equipment	1,581		3,388		
70207 · Diesel NORTH for Equipment	0		907		
70209 · Sprinkler NORTH Repairs/Supply	784		582		
70210 · Tools -KERN Ground Maintenance	57		129		
70211 · Repair & Main.-KERN Location	120		157		
70212 · Fence Repairs and Maintenance	0		2,998		
70300 · Repair & Main. - Outside KERN	927	0	5,306	0	0
70301 · Safety Supplies & Compliance	85		512		
70302 · Cleaning Supplies	43		43		
70305 · Repair & Main. - Headstones/Con	2,150		2,150		
70307 · Repair & Maint.-Outside North	1,050		1,050		
70308 · Weed Control Spray for Grounds	47		452		
70309 · Sprinkler KERN Repairs/Supplies	4,077		5,305		
70310 · Grounds Tools for Maintenance	178		246		
70311 · Landscaping -flowers, trees, ba	105		105		
70400 · Repair & Main. - Building	130	0	130	0	0
70401 · Pest Control	100		268		
7030 · Maintenance and Repairs - Other	0	8,300	0	16,600	100,000
<b>Total 7030 · Maintenance and Repairs</b>	<b>17,252</b>	<b>8,300</b>	<b>42,339</b>	<b>16,600</b>	<b>100,000</b>
7036 · Office Supplies and Expense					
61000 · Copier/Equipment Lease	696		1,514		
62000 · Office Supplies	1,020	0	1,020	0	0
65000 · Software Programs/ Website	1,382		2,720		
66100 · Plotbox Software Project	1,350		1,350		
7036 · Office Supplies and Expense - Other	859	3,500	2,109	7,000	42,000
<b>Total 7036 · Office Supplies and Expense</b>	<b>5,307</b>	<b>3,500</b>	<b>8,713</b>	<b>7,000</b>	<b>42,000</b>
7037 · Marketing					
7039 · Miscellaneous	923	420	1,883	840	5,000
7043 · Professional Fees	0	125	248	250	1,500
68100 · Accounting	598	0	2,790	0	0
68300 · Legal	2,576	0	2,576	0	0
7043 · Professional Fees - Other	0	3,300	0	6,600	40,000
<b>Total 7043 · Professional Fees</b>	<b>3,173</b>	<b>3,300</b>	<b>5,365</b>	<b>6,600</b>	<b>40,000</b>



# Tulare Public Cemetery District Profit & Loss Budget Performance

August 2022

3:10 PM  
09/23/22  
Accrual Basis

	Aug 22	Budget	Jul - Aug 22	YTD Budget	Annual Budget
7045 · Security					
70451 · Alarm Service	0		1,262		
7045 · Security - Other	1,055	1,800	2,540	3,600	22,000
<b>Total 7045 · Security</b>	<b>1,055</b>	<b>1,800</b>	<b>3,802</b>	<b>3,600</b>	<b>22,000</b>
7059 · Publications and Legal Notices	0	160	0	320	2,000
7073 · Training / Education	120	420	120	840	5,000
7074 · Transportation and Travel	351	160	1,059	320	2,000
7081 · Utilities					
77100 · SCE KERN ELECTRIC	1,463	0	2,055	0	0
77101 · SCE ELECTRIC NORTH	3,004		4,381		
77200 · SO Cal Gas	25	0	54	0	0
77300 · Water, Sewer	4,864	0	8,826	0	0
779001 · Waste Disposal North	318		1,417		
79000 · Waste Disposal Kern	869	0	1,603	0	0
7081 · Utilities - Other	0	5,900	0	11,800	71,000
<b>Total 7081 · Utilities</b>	<b>10,542</b>	<b>5,900</b>	<b>18,337</b>	<b>11,800</b>	<b>71,000</b>
7090 · Vehicle Expense	0	0	0	100	100
7425 · Taxes	0	108	0	216	1,300
8000 · Land	0	2,083	0	4,166	25,000
8001 · Graves Repurchase	0	2,500	4,000	5,000	30,000
8100 · Building and Improvements	0	4,200	0	8,400	50,000
8300 · Equipment					
8301 · Grounds Maintenance Equipment	106,648		107,211		
8300 · Equipment - Other	0	4,200	0	8,400	50,000
<b>Total 8300 · Equipment</b>	<b>106,648</b>	<b>4,200</b>	<b>107,211</b>	<b>8,400</b>	<b>50,000</b>
<b>Total Expense</b>	<b>216,434</b>	<b>120,811</b>	<b>332,144</b>	<b>241,872</b>	<b>1,450,150</b>
Net Ordinary Income	-54,878	1,703	-103,636	3,156	19,550
Other Income/Expense					
Other Income					
9100 · Endowment - 773					
9101 · Endowment Revenue -Current Serv	6,824	6,250	12,489	12,500	75,000
9102 · Interest Income - Endowment 773	0	2,500	0	5,000	30,000
<b>Total 9100 · Endowment - 773</b>	<b>6,824</b>	<b>8,750</b>	<b>12,489</b>	<b>17,500</b>	<b>105,000</b>

## Tulare Public Cemetery District Profit & Loss Budget Performance

August 2022

	Aug 22	Budget	Jul - Aug 22	YTD Budget	Annual Budget
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	0	1,083	13,000	2,166	13,000
9203 · Interest Income - 807	0	167	0	334	2,000
9204 · Future Expansion Current Serv	1,630	4,000	1,630	8,000	48,000
<b>Total 9200 · Fund for Future Expansion - 807</b>	<b>1,630</b>	<b>5,250</b>	<b>14,630</b>	<b>10,500</b>	<b>63,000</b>
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	292	0	584	3,500
<b>Total 9300 · Unreserved Funds - 817</b>	<b>0</b>	<b>292</b>	<b>0</b>	<b>584</b>	<b>3,500</b>
<b>Total Other Income</b>	<b>8,454</b>	<b>14,292</b>	<b>27,119</b>	<b>28,584</b>	<b>171,500</b>
Other Expense					
7432 · Appropriation for Contingencies	0	15,920	0	31,840	191,050
<b>Total Other Expense</b>	<b>0</b>	<b>15,920</b>	<b>0</b>	<b>31,840</b>	<b>191,050</b>
<b>Net Other Income</b>	<b>8,454</b>	<b>-1,628</b>	<b>27,119</b>	<b>-3,256</b>	<b>-19,550</b>
<b>Net Income</b>	<b>-46,424</b>	<b>75</b>	<b>-76,517</b>	<b>-100</b>	<b>0</b>

Tulare Public Cemetery District  
Reconciliation Detail

10150 · Bank of The Sierra - CHK ACCT, Period Ending 08/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						36,137.56
Cleared Transactions						
Checks and Payments - 70 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	07/25/2022	3438	LABORMAX STAFFING	√	-2,067.18	-6,058.53
Bill Pmt -Check	07/29/2022	3439	California Department of Tax and Fee Ad	√	-2,276.00	-8,334.53
Check	07/29/2022	EFT	Paychex of New York LLC	√	-298.95	-8,633.48
Bill Pmt -Check	08/01/2022	3442	Barnes Memorials	√	-3,200.00	-11,833.48
Check	08/01/2022	EFT	E-Payment - Discover	√	-267.66	-12,101.14
Bill Pmt -Check	08/02/2022	3440	LABORMAX STAFFING	√	-2,255.73	-14,356.87
Bill Pmt -Check	08/05/2022	3466	Uline, Inc.	√	-3,696.59	-18,053.46
Bill Pmt -Check	08/05/2022	3464	Tulare County Counsel	√	-3,224.00	-21,277.46
Bill Pmt -Check	08/05/2022	3463	Triple Crown Fence Co. Inc.	√	-2,998.00	-24,275.46
Bill Pmt -Check	08/05/2022	3467	Wilbur - Ellis Company, LLC	√	-2,512.54	-26,788.00
Bill Pmt -Check	08/05/2022	3443	Andy Hinojosa III CPA	√	-2,417.21	-29,205.21
Bill Pmt -Check	08/05/2022	3459	Roche Oil, Inc.	√	-2,179.84	-31,385.05
Bill Pmt -Check	08/05/2022	3455	Office Depot	√	-1,307.50	-32,692.55
Bill Pmt -Check	08/05/2022	3462	Streamline	√	-1,200.00	-33,892.55
Bill Pmt -Check	08/05/2022	3445	Baker Supplies and Repairs- Los Banos	√	-999.83	-34,892.38
Bill Pmt -Check	08/05/2022	3449	Giotto's Alarm Tech, INC.	√	-953.04	-35,845.42
Bill Pmt -Check	08/05/2022	3447	California Industrial Rubber	√	-580.23	-36,425.65
Bill Pmt -Check	08/05/2022	3452	Linder Equip CO.	√	-545.97	-36,971.62
Bill Pmt -Check	08/05/2022	3450	Home Depot Cedit Services	√	-378.33	-37,349.95
Bill Pmt -Check	08/05/2022	3457	Reed Shaffer	√	-260.00	-37,609.95
Bill Pmt -Check	08/05/2022	3453	Lowe's	√	-173.89	-37,783.84
Bill Pmt -Check	08/05/2022	3454	Morris Levin & Son	√	-130.39	-37,914.23
Bill Pmt -Check	08/05/2022	3456	Public Cemetery Alliance	√	-120.00	-38,034.23
Bill Pmt -Check	08/05/2022	3446	CAL Turf Equipment & Supply Inc.	√	-98.78	-38,133.01
Bill Pmt -Check	08/05/2022	3444	AT & T Mobility	√	-89.30	-38,222.31
Bill Pmt -Check	08/05/2022	3458	Res Com Pest Control	√	-50.00	-38,272.31
Bill Pmt -Check	08/05/2022	3461	SoCalGas	√	-29.39	-38,301.70
Bill Pmt -Check	08/05/2022	3451	Lawrence Tractor CO., INC.	√	-13.55	-38,315.25
Bill Pmt -Check	08/08/2022	3441	LABORMAX STAFFING	√	-978.29	-39,293.54
Bill Pmt -Check	08/10/2022	3488	CAL Turf Equipment & Supply Inc.	√	-26,856.77	-66,150.31
Bill Pmt -Check	08/10/2022	3496	Linder Equip CO.	√	-3,720.06	-69,870.37
Bill Pmt -Check	08/10/2022	3486	Baker Supplies and Repairs- Los Banos	√	-3,195.45	-73,065.82
Bill Pmt -Check	08/10/2022	3489	California Busniness Machines	√	-1,105.26	-74,171.08
Bill Pmt -Check	08/10/2022	3497	Office Depot	√	-494.17	-74,665.25
Bill Pmt -Check	08/10/2022	3500	Reed Shaffer	√	-451.37	-75,116.62
Bill Pmt -Check	08/10/2022	3498	Petty Cash	√	-391.86	-75,508.48
Bill Pmt -Check	08/10/2022	3494	LABORMAX STAFFING	√	-343.68	-75,852.16
Bill Pmt -Check	08/10/2022	3503	Waste Management/USA Waste	√	-318.28	-76,170.44
Bill Pmt -Check	08/10/2022	3495	Leaf	√	-179.99	-76,350.43
Bill Pmt -Check	08/10/2022	3504	Cintas First Aid Safety	√	-143.74	-76,494.17
Bill Pmt -Check	08/10/2022	3502	Roche Oil, Inc.	√	-119.15	-76,613.32
Bill Pmt -Check	08/10/2022	3501	Res Com Pest Control	√	-100.00	-76,713.32
Bill Pmt -Check	08/10/2022	3485	AT & T Mobility	√	-52.79	-76,766.11
Bill Pmt -Check	08/10/2022	3490	California Industrial Rubber	√	-17.99	-76,784.10
Check	08/12/2022	EFT	Paychex of New York LLC	√	-15,790.23	-92,574.33
Check	08/12/2022	EFT	Paychex of New York LLC	√	-4,291.04	-96,865.37
Check	08/12/2022	EFT	Paychex of New York LLC	√	-313.84	-97,179.21
Check	08/12/2022	EFT	Paychex of New York LLC	√	-298.95	-97,478.16

Tulare Public Cemetery District

Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 08/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	08/13/2022	EFT	AT & T Internet	√	-70.00	-97,548.16
Bill Pmt -Check	08/16/2022	EFT	CALPERS	√	-3,192.08	-100,740.24
Bill Pmt -Check	08/16/2022	EFT	CALPERS	√	-2,485.94	-103,226.18
Bill Pmt -Check	08/16/2022	3505	Reed Shaffer	√	-1,413.43	-104,639.61
Check	08/17/2022	EFT	E-Payment - Discover	√	-89.05	-104,728.66
Bill Pmt -Check	08/22/2022	EFT	City of Tulare	√	-4,370.94	-109,099.60
Bill Pmt -Check	08/22/2022	EFT	Southern California Edison	√	-2,251.40	-111,351.00
Bill Pmt -Check	08/25/2022	3508	Clara L Bernardo	√	-952.43	-112,303.43
Bill Pmt -Check	08/25/2022	3509	Clara L Bernardo	√	-351.36	-112,654.79
Bill Pmt -Check	08/25/2022	EFT	AT & T Phone's	√	-251.92	-112,906.71
Check	08/26/2022	EFT	Paychex of New York LLC	√	-16,445.77	-129,352.48
Check	08/26/2022	EFT	Paychex of New York LLC	√	-4,541.24	-133,893.72
Bill Pmt -Check	08/26/2022	EFT	CALPERS	√	-2,884.68	-136,778.40
Check	08/26/2022	EFT	Paychex of New York LLC	√	-313.84	-137,092.24
Check	08/26/2022	EFT	Paychex of New York LLC	√	-298.95	-137,391.19
Bill Pmt -Check	08/27/2022	EFT	AT & T Internet	√	-307.84	-137,699.03
<b>Total Checks and Payments</b>					<b>-137,699.03</b>	<b>-137,699.03</b>
<b>Deposits and Credits - 7 items</b>						
Deposit	08/04/2022	Dep		√	7,010.16	7,010.16
Deposit	08/11/2022	Dep		√	70,818.45	77,828.61
Deposit	08/17/2022	Dep	Return of Fraud	√	267.66	78,096.27
Deposit	08/17/2022	Dep	Return of Fraud	√	623.24	78,719.51
Deposit	08/18/2022	Dep		√	38,048.88	116,768.39
Deposit	08/26/2022	Dep		√	122,770.28	239,538.67
General Journal	08/31/2022	ah-148	Reconcile adjustment	√	0.08	239,538.75
<b>Total Deposits and Credits</b>					<b>239,538.75</b>	<b>239,538.75</b>
<b>Total Cleared Transactions</b>					<b>101,839.72</b>	<b>101,839.72</b>
<b>Cleared Balance</b>					<b>101,839.72</b>	<b>137,977.28</b>
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 20 items</b>						
Bill Pmt -Check	07/18/2022	3436	LABORMAX STAFFING		-364.37	-364.37
Bill Pmt -Check	08/05/2022	3460	RT Dennis Accountancy		-11,100.00	-11,464.37
Bill Pmt -Check	08/05/2022	3448	Ewing Irrigation Products Inc.		-1,990.24	-13,454.61
Bill Pmt -Check	08/05/2022	3465	TULARE COUNTY ROLL-OFF		-1,099.20	-14,553.81
Bill Pmt -Check	08/10/2022	3491	Crowne Vault		-1,564.80	-16,118.61
Bill Pmt -Check	08/10/2022	3492	Element Security Solutions, Inc.		-1,485.00	-17,603.61
Bill Pmt -Check	08/10/2022	3499	Pontem Software		-1,312.50	-18,916.11
Bill Pmt -Check	08/10/2022	3487	Baker Supplies and Repairs -Bakersfield		-790.23	-19,706.34
Bill Pmt -Check	08/10/2022	3493	Ewing Irrigation Products Inc.		-482.52	-20,188.86
Bill Pmt -Check	08/17/2022	3507	ZERONOX		-80,000.00	-100,188.86
Bill Pmt -Check	08/26/2022	3520	Tulare County Counsel		-2,320.50	-102,509.36
Check	08/26/2022	3512	PLOTBOX		-1,350.00	-103,859.36
Bill Pmt -Check	08/26/2022	3518	PriorityWest		-1,100.00	-104,959.36
Bill Pmt -Check	08/26/2022	3519	Reed Shaffer		-922.90	-105,882.26
Bill Pmt -Check	08/26/2022	3515	Ewing Irrigation Products Inc.		-528.60	-106,410.86
Bill Pmt -Check	08/26/2022	3516	Giotto's Alarm Tech, INC.		-309.28	-106,720.14
Bill Pmt -Check	08/26/2022	3521	Pinnacle Technology		-207.00	-106,927.14
Bill Pmt -Check	08/26/2022	3514	Boot Barn		-150.00	-107,077.14
Bill Pmt -Check	08/26/2022	3511	David Faria		-146.29	-107,223.43
Bill Pmt -Check	08/26/2022	3517	Lowe's		-107.94	-107,331.37
<b>Total Checks and Payments</b>					<b>-107,331.37</b>	<b>-107,331.37</b>
<b>Total Uncleared Transactions</b>					<b>-107,331.37</b>	<b>-107,331.37</b>
<b>Register Balance as of 08/31/2022</b>					<b>-5,491.65</b>	<b>30,645.91</b>

Tulare Public Cemetery District  
**Reconciliation Detail**

10500 - Cash in Treasury (772), Period Ending 08/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						<b>331,490.08</b>
<b>Cleared Transactions</b>						
<b>Checks and Payments - 13 items</b>						
Invoice	07/28/2022	14765	TULARE COUNTY PVQ	√	-7,010.16	-7,010.16
Invoice	08/04/2022	14767	TULARE COUNTY PVQ	√	-32,960.83	-39,970.99
Invoice	08/04/2022	14766	TULARE COUNTY PVQ	√	-21,500.00	-61,470.99
Invoice	08/04/2022	14768	TULARE COUNTY PVQ	√	-9,349.42	-70,820.41
Invoice	08/04/2022	14766	TULARE COUNTY PVQ	√	-7,008.20	-77,828.61
Invoice	08/11/2022	14769	TULARE COUNTY PVQ	√	-13,317.24	-91,145.85
Invoice	08/11/2022	14770	TULARE COUNTY PVQ	√	-13,096.81	-104,242.66
Invoice	08/11/2022	14771	TULARE COUNTY PVQ	√	-7,345.70	-111,588.36
Invoice	08/11/2022	14772	TULARE COUNTY PVQ	√	-4,289.13	-115,877.49
Invoice	08/18/2022	14774	TULARE COUNTY PVQ	√	-85,856.63	-201,734.12
Invoice	08/18/2022	14773-1	TULARE COUNTY PVQ	√	-21,500.00	-223,234.12
Invoice	08/18/2022	14772-1	TULARE COUNTY PVQ	√	-12,075.97	-235,310.09
Invoice	08/18/2022	14773-1	TULARE COUNTY PVQ	√	-3,337.68	-238,647.77
<b>Total Checks and Payments</b>					<b>-238,647.77</b>	<b>-238,647.77</b>
<b>Deposits and Credits - 7 items</b>						
Transfer	08/01/2022			√	23,980.24	23,980.24
Transfer	08/12/2022			√	3,887.50	27,867.74
Transfer	08/16/2022			√	3,429.38	31,297.12
Transfer	08/17/2022			√	22,025.00	53,322.12
Transfer	08/22/2022			√	80,000.00	133,322.12
Transfer	08/26/2022			√	24,820.63	158,142.75
Transfer	08/30/2022			√	24,819.69	182,962.44
<b>Total Deposits and Credits</b>					<b>182,962.44</b>	<b>182,962.44</b>
<b>Total Cleared Transactions</b>					<b>-55,685.33</b>	<b>-55,685.33</b>
<b>Cleared Balance</b>					<b>-55,685.33</b>	<b>275,804.75</b>
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 2 items</b>						
Invoice	08/25/2022	14775	TULARE COUNTY PVQ		-14,516.40	-14,516.40
Invoice	08/25/2022	14776	TULARE COUNTY PVQ		-2,964.00	-17,480.40
<b>Total Checks and Payments</b>					<b>-17,480.40</b>	<b>-17,480.40</b>
<b>Total Uncleared Transactions</b>					<b>-17,480.40</b>	<b>-17,480.40</b>
<b>Register Balance as of 08/31/2022</b>					<b>-73,165.73</b>	<b>258,324.35</b>

Iulare Public Cemetery District  
**Reconciliation Detail**

10600 · Endowment - Reserved (773), Period Ending 08/31/2022

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
<b>Beginning Balance</b>						<b>1,725,370.64</b>
<b>Cleared Transactions</b>						
<b>Deposits and Credits - 5 items</b>						
Transfer	08/01/2022			√	2,355.00	2,355.00
Transfer	08/12/2022			√	393.00	2,748.00
Transfer	08/17/2022			√	1,965.00	4,713.00
Transfer	08/26/2022			√	1,741.00	6,454.00
Transfer	08/30/2022			√	2,553.00	9,007.00
Total Deposits and Credits					<u>9,007.00</u>	<u>9,007.00</u>
Total Cleared Transactions					<u>9,007.00</u>	<u>9,007.00</u>
Cleared Balance					<u>9,007.00</u>	<u>1,734,377.64</u>
Register Balance as of 08/31/2022					<u>9,007.00</u>	<u>1,734,377.64</u>
<b>Ending Balance</b>					<b><u>9,007.00</u></b>	<b><u>1,734,377.64</u></b>

Iulare Public Cemetery District  
**Reconciliation Detail**

10700 · Cash in Expansion Account (807), Period Ending 08/31/2022

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
<b>Beginning Balance</b>							<b>214,317.95</b>
<b>Cleared Transactions</b>							
<b>Deposits and Credits - 6 items</b>							
	Transfer	08/01/2022			√	1,350.00	1,350.00
	Transfer	08/12/2022			√	150.00	1,500.00
	Transfer	08/16/2022			√	150.00	1,650.00
	Transfer	08/17/2022			√	900.00	2,550.00
	Transfer	08/26/2022			√	1,350.00	3,900.00
	Transfer	08/30/2022			√	1,050.00	4,950.00
						<u>4,950.00</u>	<u>4,950.00</u>
<b>Total Deposits and Credits</b>						<u>4,950.00</u>	<u>4,950.00</u>
<b>Total Cleared Transactions</b>						<u>4,950.00</u>	<u>4,950.00</u>
<b>Cleared Balance</b>						<u>4,950.00</u>	<u>219,267.95</u>
<b>Register Balance as of 08/31/2022</b>						<u>4,950.00</u>	<u>219,267.95</u>
<b>Ending Balance</b>						<u><u>4,950.00</u></u>	<u><u>219,267.95</u></u>

**Iulare Public Cemetery District**  
**Reconciliation Detail**

10900 - Endowment - Unreserved (817), Period Ending 08/31/2022

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
<b>Beginning Balance</b>							<b>293,670.02</b>
Cleared Balance							293,670.02
Register Balance as of 08/31/2022							293,670.02
<b>Ending Balance</b>							<b>293,670.02</b>