

Tulare Public Cemetery District
900 EAST KERN AVENUETULARE, CALIFORNIA 93274**PHONE (559) 686-5544**

BOARD AGENDA

Special Board Meeting
November 20, 2020
1:00 P.M.

NOTE: MEETING ADDRESS CHANGE: 469 N. CHERRY ST (South Side of Tulare First Baptist Church Campus) location link: <https://goo.gl/maps/V4wruPTvgSpqfVtN9>

DOORS WILL OPEN AT 1:00PM. DUE TO COVID-19 ALL ENTERING WILL BE REQUIRED TO KEEP A 6FT DISTANCE FROM OTHERS ATTENDING. FACE MASKS ARE RECOMMENDED.

THIS MEETING WILL BE AVAILABLE VIA CONFERENCE CALL. PLEASE CALL 1-978-990-5262. ACCESS CODE IS 8540315*.

PRELIMINARIES:

- 1.1 Call to Order
- 1.2 Roll Call
- 1.3 Pledge of Allegiance
- 1.4 Recognition of Visitors
- 1.5 Public Comments (three (3) minutes per person)

OPEN SESSION – AGENDA ITEMS: (All items are subject to discussion and possible action by the Board of Trustees.)

- 2.1 Draft Policy on Rule of Decorum & Trustee Conduct
- 2.2 Draft Tulare County Grand Jury Response Letter
- 2.3 Audit Committee Report
- 2.4 Approval of July, August & September Financials
- 2.5 Manager's Report

ADJOURNMENT:

OPEN SESSION AGENDA ITEMS
NOTICE TO THE PUBLIC

ALL WRITINGS, MATERIALS AND INFORMATION PROVIDED TO THE BOARD FOR THEIR CONSIDERATION RELATING TO ANY OPEN SESSION AGENDA ITEMS OF THE MEETING ARE AVAILABLE FOR PUBLIC INSPECTION DURING NORMAL BUSINESS HOURS MONDAY THROUGH FRIDAY 8:00 AM – 5:00 PM AT THE ADMINISTRATION OFFICE OF THE DISTRICT LOCATED AT 900 E. KERN AVE., TULARE, CA 93274

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

Rules of Decorum

- Meetings of the Tulare Cemetery District shall be conducted in an orderly manner to ensure that the public has a full opportunity to be heard and that the deliberative process of the Trustees is retained at all times.
- No person in the audience at a District meeting shall engage in disorderly, boisterous conduct or other acts which disturb, disrupt or otherwise impede the orderly conduct of any District meeting.

- The Chair shall request that a person who is breaching the rules of decorum be orderly and silent. If, after receiving a warning from the Chair, a person persists in disturbing the meeting, the Chair shall order him or her, to leave the District meeting.
- If such person does not remove himself or herself, the Penal Code provides that every person who, without authority of law, willfully disturbs or breaks up any meeting, not unlawful in its character, is guilty of a misdemeanor.

Addressing the Cemetery Board

- No person shall address the Trustees without first being recognized by the Chair.
- Each person shall confine his or her remarks to the agenda item.
- Each person shall limit his or her remarks for business items or oral communications to three minutes, with a total of 15 minutes allotted for the Public Comment Period unless further time is granted by the Chair.
- All remarks shall be addressed to the Trustees as a whole and not to any single member thereof, unless in response to a question from such member.
- No question may be asked of the Trustees without permission of the Chair.

TULARE PUBLIC CEMETERY POLICY ON BOARD MEETING RULES OF DECORUM AND TRUSTEE CONDUCT

Meetings of the Tulare Public Cemetery shall be conducted in an orderly manner to ensure that the public has a full opportunity to be heard and that the deliberative process of the Board is retained at all times. The Chair of the Board shall be responsible for maintaining the order and decorum of meetings. The Board Chair may attach all or part of this policy to the meeting agenda on an as needed basis.

Rules of Decorum

- No person in the audience or Trustee at a Board or Committee meeting shall engage in disorderly, boisterous conduct or other acts which disturb, disrupt or otherwise impede the orderly conduct of any Board or Committee meeting.
- The Chair shall request that a person who is breaching the Rules of Decorum and Conduct be orderly and silent. If, after receiving a warning from the Chair, a person persists in disturbing the meeting, the Chair shall order him or her, to leave the Board meeting.
- If such person does not remove himself or herself, the Penal Code provides that every person who, without authority of law, willfully disturbs or breaks up any meeting, not unlawful in its character, is guilty of a misdemeanor.

Addressing the Cemetery Board

- No person shall address the Trustees without first being recognized by the Chair.
- Each person shall confine his or her remarks to the agenda item.
- Each person shall limit his or her remarks for business items or oral communications to three minutes, with a total of 15 minutes each allotted each of the public and agenda comment periods unless further time is granted by the Chair.
- All remarks shall be addressed to the Trustees as a whole and not to any single member thereof, unless in response to a question from such member.
- No question may be asked of the Trustees without permission of the Chair.

Trustee Conduct

- The Tulare Public Cemetery Trustees agree to disagree.
- The Tulare Public Cemetery Trustees when desiring to speak shall address the Chair and confine their remarks to the questions under debate.
- The Tulare Public Cemetery Trustees will use respectful language, will not shout nor use aggressive behavior when communicating ideas, beliefs or comments.
- The Tulare Public Cemetery Trustees will not allow personal attacks on staff, each other, or the public.
- The Tulare Public Cemetery Trustees will not condone issues brought before the board that warrant public review without allowing the staff to review the situation and/or permission to add to the board agenda. Issues that warrant review, discussion and/or consideration of the legislative body shall be presented at an open and public meeting in a courteous and professional manner.
- The Tulare Public Cemetery Trustees will not condone grandstanding.
- The Tulare Public Cemetery Trustees will not belabor issues that have either been resolved or tabled to ensure continued productive discussions and decisions.
- The Tulare Public Cemetery Trustees will be proactive in addressing disagreements with fellow members or staff by directly addressing concerns with that member through meaningful and respectful dialogue.

Approved XX/XX/XXXX

Letterhead

Nov XX, 2020

Tulare County Grand Jury
5963 S. Mooney Blvd.
Visalia, Calif. 93277

INTRODUCTION:

The Tulare Public Cemetery District supports the Tulare County Civil Grand Jury in the operation and implementation of its statutory authority to investigate local governmental agencies and process citizen complaints involving local government concerns. The volunteers of the Tulare County Civil Grand Jury are an important part of insuring that our local government works effectively, efficiently, and to the best interest of all citizens.

The Tulare County Civil Grand Jury in October 2019 requested of the Tulare Public Cemetery District a substantial amount of financial and employee information dating from January 2017 to October 2019, a span of 34 months. It included:

- Bank statements and cancelled checks, monthly reports of income and expenses, income and balance sheets
- External audits, tax returns, a listing of all assets, federal form 941's
- Employee information such as time cards, W-2's, rates of pay, bereavement requests.

The time spent on providing this information took our office staff approximately 80 hours of labor, to take paper documents and scan them for presentation to the Tulare County Civil Grand Jury. This required the Tulare Public Cemetery District to hire a temporary employee for 40 hours in addition to our manager. The cost of this request to the Tulare Public Cemetery District was approximately \$1,800 in labor and benefits, not including the loss of productivity necessary to operate a cemetery with seven employees and ongoing interments.

At the conclusion of the Tulare County Civil Grand Jury report California Penal Code 933(c) requires a response to said document with the findings and recommendations. A response is due by December 9, 2020 to the Honorable Judge David Mathias and the Tulare County Civil Grand Jury. Below is the Tulare Public Cemetery District's response.

FINDINGS:

F1: Office staff was using antiquated bookkeeping practices which led to inaccurate and lost payroll documents as well as endowment fund practices not being followed for several years. Payroll was done by averaging hours rather than hours worked.

DISAGREE PARTIALLY:

The Tulare Public Cemetery District prior to fiscal year 2018-19 was using a bookkeeping system that although not on a computer, had been used for many years to provide accounting that could be used for payroll, and provided an accurate financial picture of the district. For example, in the District's annual audit ending June 30, 2017, the firm conducting the audit opined that "the financial statements present fairly, in all material respects, the financial position of the Tulare Public Cemetery District, and the results of its operations and cash flows for the year then ended in conformity with accounting principles generally accepted." This is the highest rating that an auditor can give an organization.

Payroll documents were removed by a Board member from the office in late 2017 and later returned but our office staff indicates that payroll documents are still missing from January to October 2017.

Endowment funds were found not being lawfully transferred annually by the Board in 2018. The Tulare Public Cemetery District Board took action in 2019 to correct this situation using calculations provided by our auditor at the completion of our fiscal year 2018-19 annual audit.

Payroll was calculated using averaging hours until 2018 when actual work hours were utilized for payroll. The District continues using actual hours for payroll calculations to date, will continue to do so in the future and disagrees with the Grand Jury's findings to the contrary.

F2: Information contained in the Board packets are frequently incomplete and not all members are provided information to which they are entitled. Requests on August 29, 2019, September 30, 2019 and October 10, 2019 by a board member for information was not received by the board member.

AGREE:

It is important that all board members receive the same information in their board packets that are required or available for an upcoming Board meeting. The Tulare Public Cemetery District Board is committed to doing this and part of the action taken in January of this year was to properly staff the office to account for the workload required to meet board needs. It is felt this should alleviate this situation.

F3: "Caring Cause" is a volunteer group, which is disruptive to Board Meetings.

AGREE:

The Facebook group called Caring Cause and its active members in attendance at Tulare Public Cemetery District meetings have been intentionally disruptive in many instances. In response to the group's behavior, the District now includes Rules of Conduct with all meeting agendas. The chair is has been trained on how to properly remove meeting attendants who create disruptions that interfere with the orderly conduction of meetings, and, if necessary, contact law enforcement to assist with orderly conduction of meetings.

F4: TCCGJ (Tulare County Civil Grand Jury) found no evidence to confirm that required ethics training had been administered.

DISAGREE:

The Grand Jury never requested evidence of ethics training. The District will provide this evidence upon request.

F5: The cemetery district addressed accounting issues with the new accounting practices and software.

AGREE:

The financial documents for the fiscal year 2018-19 and going forward to today are input into our QuickBooks software to meet modern accounting system practices, and we retain the services of a Certified Public Accountant to review our finances for accuracy.

F6: The TCBOS (Tulare County Board of Supervisors) has neglected to provide essential oversight to ensure that the public interest is served. They continue to reappoint trustees who have demonstrated an inability/unwillingness to adhere to accepted practices as they relate to conduct of Cemetery District board meetings.

DISAGREE PARTIALLY:

The Tulare Public Cemetery as a Special District in California does not have the Tulare County Board of Supervisors provide essential oversight in its daily operation or service to customers. The Tulare County Board of Supervisors oversight does involve appointing Board members for their terms of service. The Tulare Public Cemetery District Board affirms the importance of appointing Board members that have displayed the experience, knowledge, competency and community recognition for their conduct in public, and the ability to work together.

RECOMMENDATIONS:

R1. An independent forensic audit of TPCD (Tulare Public Cemetery District) should be conducted covering the last five years.

WILL NOT BE IMPLEMENTED:

A forensic audit is an examination of an organizations financial records to derive evidence which can be used in a court of law or legal proceeding. There is no evidence of any financial irregularity to justify the large cost of hiring a forensic audit specialist.

R2: A complete restructuring of TPCS's policies, procedure and internal controls be implemented with the next 12 months.

WILL BE IMPLEMENTED:

The Tulare Public Cemetery District is always willing to improve and add fiscal policies as deemed necessary in the operation of the District. The Tulare Public Cemetery District currently works with two Certified Public Accountants, one for annual audits and the second for review of our quarterly financials. These financial experts provide advice to improve our fiscal procedures and internal controls.

R3: The agenda be posted at least 72 hours in advance of any regularly scheduled meeting as required by the Brown Act.

HAS BEEN IMPLEMENTED:

It is important to the Tulare Public Cemetery District board that we follow the Brown Act and we are committed to meeting the goal of posting agendas properly 72 hours in advance for those board meetings requiring this time frame.

R4: Transfer of endowment funds needs to be made on a more regular basis.

HAS BEEN IMPLEMENTED:

The transfer of endowment interest monies from the endowment fund accumulated during the 2019-20 fiscal year was completed in September 2020. This practice will continue annually.

CONCLUSION:

The Tulare Public Cemetery has changed dramatically in the last several years and is now an improved governed organization. This improvement can be observed by the following:

- Increased annual budget spending, reduced operating costs, increased income to fund needed equipment and capital improvements.
- Increased fiscal oversight and reporting.
- Increased interments in our District as the community supports two cemeteries with improved grounds, maintenance, and desire to have their loved ones buried or cremated remains on our property.
- Increased staffing in the office and grounds to properly meet the increased workload demands and improve the operation of the cemetery while meeting the needs of the community.
- Increased regulatory compliance and governance to meet legal requirements.
- Updated software to maintain burial database and provides for future search by name on our website.
- Supporting a new 501(c)3 Foundation, The Cemeterians, with volunteers to serve the ongoing needs of our cemeteries.

The Tulare Public Cemetery District Board wishes to thank the Tulare County Civil Grand Jury for their time and effort and their dedication to service on behalf of all citizens who live in Tulare County.

This letter was approved by the Tulare Public Cemetery Board on XX/XX/2020.

Respectively;

Steve Presant
Chairman, Tulare Public Cemetery

Cc: The Honorable Judge David Mathias
County Civic Center Room 303
221 S. Mooney Blvd.
Visalia, CA 93291

Tulare County Board of Supervisors
2800 West Burrell
Visalia, California 93291

Tulare Public Cemetery District
Audit Committee Minutes
September 21, 2020

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting of September 21, 2020 was called to order at 1:05 pm at the district office, 900 E Kern Avenue, Tulare, California by Committee Member Stephen Presant. Committee Members present was Committee Member Linda Maloy, and Committee Member James Pennington arrived at 1:18pm.

Leonor Casteñeda was in attendance

RECOGNITION OF VISITORS: Alex Gutierrez was a visitor

The minutes of August 28, 2020 were approved as presented (3-0).

The July and August 2020 Financials were approved (3-0)

Reviewed the Proposed Purchase Policy and general discussion was made. Minor recommendations were made and will be presented to the Regular Board Meeting.

MANAGER'S REPORT:

Our auditor Rob Dennis is ready to start the audit and may attend in person at some time.

The CAPC (Calif Assoc of Public Cemeteries) indicated their will on-line training on November 5.

The CAPC is also asking their members if there is interest in having in person attendance at the annual conference in San Diego.

ADJOURMENT:

With nothing further on the Agenda the meeting was adjourned at 2:41pm.

Audit Committee Member

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

	Jul 31, 20
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	31,772.50
10100 · Petty Cash	371.78
10150 · Bank of The Sierra - CHK ACCT	54,305.08
10500 · Cash in Treasury (772)	266,778.31
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,218,494.59
Total 10600 · Endowment - Reserved (773)	1,534,512.51
10700 · Cash in Expansion Account (807)	72,683.30
10900 · Endowment - Unreserved (817)	344,792.60
Total Checking/Savings	2,305,216.08
Other Current Assets	
10 · Customer Balance Due	263.17
12001 · Undeposited Funds	-1,898.00
Total Other Current Assets	-1,634.83
Total Current Assets	2,303,581.25
TOTAL ASSETS	2,303,581.25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	20,590.85
Total Accounts Payable	20,590.85
Other Current Liabilities	
24000 · Payroll Liabilities	6,524.29
24010 · Pension Payable	3,219.06
24020 · Health Insurance Payable	1,253.78
25500 · Sales Tax Payable	2,913.35
Total Other Current Liabilities	13,910.48
Total Current Liabilities	34,501.33
Total Liabilities	34,501.33
Equity	
30000 · Opening Balance Equity	2,282,733.86
31100 · Retain Earnings	-17,814.90
Net Income	4,160.96
Total Equity	2,269,079.92
TOTAL LIABILITIES & EQUITY	2,303,581.25

12:01 PM
11/19/20
Accrual Basis

Tulare Public Cemetery District
Profit & Loss Budget Performance
July 2020

	Jul 20	Budget	Jul 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
3999 · Total Beginning Cash Available	0	23,450	0	23,450	281,394
4000 · County Taxes	0	15,785	0	15,785	189,418
4801 · Interest Income - 772	0	250	0	250	3,000
5400 · Charges for Current Services	92,500	61,029	92,500	61,029	732,345
5805 · Misc. Revenue	135	167	135	167	2,000
5834 · Restitution	100	100	100	100	1,200
5835 · Other Revenue	38	667	38	667	8,000
Total Income	92,772	101,446	92,772	101,446	1,217,357
Expense					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	53,237	27,500	53,237	27,500	330,000
6002 · Overtime	1,486	250	1,486	250	3,000
6004 · Benefits	11	6,250	11	6,250	75,000
6005 · Extra Help	2,921	2,243	2,921	2,243	26,912
6008 · Directors Fees	150	333	150	333	4,000
6011 · Retirement-SD Portion	3,962	3,125	3,962	3,125	37,500
6012 · Social Security and Medicare	4,591	2,654	4,591	2,654	31,845
6015 · Workers Compensation Ins	0	2,083	0	2,083	25,000
6016 · Unemployment Ins.	307	167	307	167	2,000
6000 · Payroll and Employee Benefits - Other	4,902	0	4,902	0	0
Total 6000 · Payroll and Employee Benefits	71,566	44,605	71,566	44,605	535,257
7003 · Penalties	0	42	0	42	500
7004 · Clothing and Personal Supplies	0	583	0	583	7,000
7005 · Telecommunications	424	500	424	500	6,000
7006 · Vaults and Crypts	4,650	6,250	4,650	6,250	75,000
7009 · Household Supplies	419	125	419	125	1,500
7010 · Insurance	0	1,667	0	1,667	20,000
7030 · Maintenance and Repairs	9,638	9,167	9,638	9,167	110,000
7036 · Office Supplies and Expense	757	2,083	757	2,083	25,000
7039 · Miscellaneous	439	58	439	58	700

12:01 PM
11/19/20
Accrual Basis

Tulare Public Cemetery District
Profit & Loss Budget Performance
July 2020

	Jul 20	Budget	Jul 20	YTD Budget	Annual Budget
7043 · Professional Fees	1,857	3,333	1,857	3,333	40,000
7045 · Security	0	208	0	208	2,500
7059 · Publications and Legal Notices	410	250	410	250	3,000
7073 · Training / Education	0	833	0	833	10,000
7081 · Utilities	6,848	3,333	6,848	3,333	40,000
7425 · Taxes	1,075	108	1,075	108	1,300
8001 · Graves Repurchase	0	417	0	417	5,000
8100 · Building and Improvements	0	20,833	0	20,833	250,000
8300 · Equipment	0	6,250	0	6,250	75,000
Total Expense	98,082	100,646	98,082	100,646	1,207,757
Net Ordinary Income	-5,310	800	-5,310	800	9,600
Other Income/Expense					
Other Income					
9100 · Endowment					
9101 · Endowment Revenue	10,572	5,000	10,572	5,000	60,000
9102 · Interest Income - EC	0	2,500	0	2,500	30,000
9100 · Endowment - Other	0	0	0	0	0
Total 9100 · Endowment	10,572	7,500	10,572	7,500	90,000
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	0	750	0	750	9,000
9203 · Interest Income - 807	0	117	0	117	1,400
9204 · Future Expansion Current Servic	979	1,250	979	1,250	15,000
9200 · Fund for Future Expansion - 807 - Other	0	0	0	0	0
Total 9200 · Fund for Future Expansion - 807	979	2,117	979	2,117	25,400
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	417	0	417	5,000
9300 · Unreserved Funds - 817 - Other	0	0	0	0	0
Total 9300 · Unreserved Funds - 817	0	417	0	417	5,000
Total Other Income	11,551	10,033	11,551	10,033	120,400

12:01 PM
11/19/20
Accrual Basis

Tulare Public Cemetery District
Profit & Loss Budget Performance
July 2020

	<u>Jul 20</u>	<u>Budget</u>	<u>Jul 20</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Other Expense					
7432 · Appropriation for Contingencies	0	10,833	0	10,833	130,000
9999 · COVID 19 Expenses	2,080		2,080		
Total Other Expense	2,080	10,833	2,080	10,833	130,000
Net Other Income	9,471	-800	9,471	-800	-9,600
Net Income	<u>4,161</u>	<u>0</u>	<u>4,161</u>	<u>0</u>	<u>0</u>

1:41 PM
11/03/20

Tulare Public Cemetery District
Reconciliation Summary
10150 · Bank of The Sierra - CHK ACCT, Period Ending 07/31/2020

	<u>Jul 31, 20</u>
Beginning Balance	67,241.97
Cleared Transactions	
Checks and Payments - 71 items	-81,109.68
Deposits and Credits - 3 items	95,000.00
Total Cleared Transactions	<u>13,890.32</u>
Cleared Balance	<u><u>81,132.29</u></u>
Uncleared Transactions	
Checks and Payments - 26 items	-26,827.21
Total Uncleared Transactions	<u>-26,827.21</u>
Register Balance as of 07/31/2020	<u><u>54,305.08</u></u>
Ending Balance	54,305.08

Tulare Public Cemetery District
Payroll Summary
 July 2020

	Hours	Jul 20
Employee Wages, Taxes and Adjustments		
Gross Pay		
COVID-19 Sick		0.00
Double-time hourly		0.00
Holiday Pay	112	2,302.40
Hourly	2,441.08333	47,114.33
Hourly Sick	101.5	2,113.50
Hourly Vacation	90	1,707.00
Overtime (x1.5) hourly	46.25	1,486.00
COVID 19 Pay		2,080.00
COVID 80		4,901.50
Total Gross Pay	2,790.83333	61,704.73
Deductions from Gross Pay		
CALPERS Employee Share		-951.84
Total Deductions from Gross Pay		-951.84
Adjusted Gross Pay	2,790.83333	60,752.89
Taxes Withheld		
Federal Withholding		-3,617.00
Medicare Employee		-894.73
Social Security Employee		-3,825.69
CA - Withholding		-883.99
CA - Disability		-617.05
Medicare Employee Addl Tax		0.00
Total Taxes Withheld		-9,838.46
Deductions from Net Pay		
Health Insurance Deduction		-1,253.78
Viera Wage Garnishment		-100.00
Wage Garnishment		-1,378.00
Total Deductions from Net Pay		-2,731.78
Net Pay	2,790.83333	48,182.65
Employer Taxes and Contributions		
Medicare Company		894.73
Social Security Company		3,696.72
CA - Unemployment		306.77
CA - Employment Training Tax		10.58
Total Employer Taxes and Contributions		4,908.80

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

JULY INTERMENTS 2018

BODY BURIALS	KERN		10
	NORTH		8
NICHES/HEX			4
CREMATION BURIALS	KERN		3
	NORTH		0
BABY BURIALS	KERN		0
	NORTH		0
TOTALS			25

	<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
JUN	28	11	39
JUL	18	7	25

TOTAL	157	48	205
Percentage Total:	77%	23%	

JULY INTERMENTS 2019

BODY BURIALS	KERN		6
	NORTH		12
NICHES/HEX			1
CREMATION BURIALS	KERN		6
	NORTH		0
BABY BURIALS	KERN		0
	NORTH		0
TOTALS			25

	<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
JUN	11	4	15
JUL	18	7	25

TOTAL	114	51	165
Percentage Total:	69%	31%	

JULY INTERMENTS 2020

BODY BURIALS	KERN		6
	NORTH		18
NICHES/HEX			1
CREMATION BURIALS	KERN		3
	NORTH		5
BABY BURIALS	KERN		0
	NORTH		1
TOTALS			34

	<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
JUN	18	6	24
JUL	25	9	34

TOTAL	152	49	201
Percentage Total:	76%	24%	

10:03 AM

09/21/20

Tulare Public Cemetery District
Reconciliation Summary
10500 - Cash in Treasury (772), Period Ending 07/31/2020

	<u>Jul 31, 20</u>
Beginning Balance	281,393.76
Cleared Transactions	
Checks and Payments - 4 items	-96,575.00
Deposits and Credits - 3 items	81,959.55
Total Cleared Transactions	<u>-14,615.45</u>
Cleared Balance	<u>266,778.31</u>
Register Balance as of 07/31/2020	266,778.31
Ending Balance	266,778.31

12:59 PM

09/21/20

**Tulare Public Cemetery District
Reconciliation Summary**

10600 - Endowment - Reserved (773), Period Ending 07/31/2020

	<u>Jul 31, 20</u>
Beginning Balance	1,526,755.51
Cleared Transactions	
Checks and Payments - 1 item	-393.00
Deposits and Credits - 3 items	8,150.00
Total Cleared Transactions	<u>7,757.00</u>
Cleared Balance	<u>1,534,512.51</u>
Register Balance as of 07/31/2020	1,534,512.51
Ending Balance	1,534,512.51

1:56 PM

09/20/20

Tulare Public Cemetery District
Reconciliation Summary

10700 - Cash in Expansion Account (807), Period Ending 07/31/2020

	<u>Jul 31, 20</u>
Beginning Balance	72,683.30
Cleared Balance	72,683.30
Register Balance as of 07/31/2020	72,683.30
Ending Balance	72,683.30

2:00 PM

09/20/20

Tulare Public Cemetery District
Reconciliation Summary

10900 - Endowment - Unreserved (817), Period Ending 07/31/2020

	<u>Jul 31, 20</u>
Beginning Balance	
Cleared Balance	344,792.60
Register Balance as of 07/31/2020	344,792.60
Ending Balance	344,792.60

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

	Aug 31, 20
ASSETS	
Current Assets	
Checking/Savings	
10100 · Petty Cash	466.78
10150 · Bank of The Sierra - CHK ACCT	5,722.97
10500 · Cash in Treasury (772)	328,292.99
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,225,976.59
Total 10600 · Endowment - Reserved (773)	1,541,994.51
10700 · Cash in Expansion Account (807)	75,292.30
10900 · Endowment - Unreserved (817)	344,792.60
Total Checking/Savings	2,296,562.15
Other Current Assets	
10 · Customer Balance Due	263.17
12001 · Undeposited Funds	20,400.15
Total Other Current Assets	20,663.32
Total Current Assets	2,317,225.47
TOTAL ASSETS	2,317,225.47
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	34,313.93
Total Accounts Payable	34,313.93
Other Current Liabilities	
24000 · Payroll Liabilities	-974.56
24010 · Pension Payable	3,219.06
25500 · Sales Tax Payable	3,957.68
Total Other Current Liabilities	6,202.18
Total Current Liabilities	40,516.11
Total Liabilities	40,516.11
Equity	
30000 · Opening Balance Equity	2,282,733.86
31100 · Retain Earnings	-17,814.90
Net Income	11,790.40
Total Equity	2,276,709.36
TOTAL LIABILITIES & EQUITY	2,317,225.47

12:16 PM

11/19/20

Accrual Basis

Tulare Public Cemetery District
Profit & Loss Budget Performance
August 2020

	Aug 20	Budget	Jul - Aug 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
3999 · Total Beginning Cash Available	0	23,450	0	46,899	281,394
4000 · County Taxes	0	15,785	0	31,570	189,418
4801 · Interest Income - 772	0	250	0	500	3,000
5400 · Charges for Current Services	73,973	61,029	166,473	122,058	732,345
5805 · Misc. Revenue	3,160	167	3,295	333	2,000
5834 · Restitution	100	100	200	200	1,200
5835 · Other Revenue	25	667	63	1,333	8,000
Total Income	77,258	101,446	170,030	202,893	1,217,357
Expense					
101 · Returned Checks	0		0		
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	0	27,500	53,237	55,000	330,000
6002 · Overtime	0	250	1,486	500	3,000
6004 · Benefits	5,826	6,250	5,837	12,500	75,000
6005 · Extra Help	3,794	2,243	6,715	4,485	26,912
6008 · Directors Fees	475	333	625	667	4,000
6011 · Retirement-SD Portion	1,726	3,125	5,688	6,250	37,500
6012 · Social Security and Medicare	0	2,654	4,591	5,308	31,845
6015 · Workers Compensation Ins	916	2,083	916	4,167	25,000
6016 · Unemployment Ins.	0	167	307	333	2,000
6000 · Payroll and Employee Benefits - Other	0	0	4,902	0	0
Total 6000 · Payroll and Employee Benefits	12,738	44,605	84,304	89,210	535,257
7003 · Penalties	0	42	0	83	500
7004 · Clothing and Personal Supplies	195	583	195	1,167	7,000
7005 · Telecommunications	576	500	1,000	1,000	6,000
7006 · Vaults and Crypts	8,666	6,250	13,316	12,500	75,000
7009 · Household Supplies	174	125	593	250	1,500
7010 · Insurance	0	1,667	0	3,333	20,000
7030 · Maintenance and Repairs	21,661	9,167	31,300	18,333	110,000
7036 · Office Supplies and Expense	700	2,083	1,457	4,167	25,000
7039 · Miscellaneous	793	58	1,232	117	700

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11/19/20
Accrual Basis

Tulare Public Cemetery District
Profit & Loss Budget Performance
August 2020

	Aug 20	Budget	Jul - Aug 20	YTD Budget	Annual Budget
7043 · Professional Fees	3,786	3,333	5,643	6,667	40,000
7045 · Security	0	208	0	417	2,500
7059 · Publications and Legal Notices	0	250	410	500	3,000
7073 · Training / Education	0	833	0	1,667	10,000
7081 · Utilities	7,778	3,333	14,626	6,667	40,000
7425 · Taxes	0	108	1,075	217	1,300
8001 · Graves Repurchase	2,500	417	2,500	833	5,000
8100 · Building and Improvements	0	20,833	0	41,667	250,000
8300 · Equipment	17,017	6,250	17,017	12,500	75,000
Total Expense	76,585	100,646	174,667	201,293	1,207,757
Net Ordinary Income	673	800	-4,637	1,600	9,600
Other Income/Expense					
Other Income					
9100 · Endowment					
9101 · Endowment Revenue	5,326	5,000	15,898	10,000	60,000
9102 · Interest Income - EC	0	2,500	0	5,000	30,000
9100 · Endowment - Other	0	0	0	0	0
Total 9100 · Endowment	5,326	7,500	15,898	15,000	90,000
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	0	750	0	1,500	9,000
9203 · Interest Income - 807	0	117	0	233	1,400
9204 · Future Expansion Current Servic	1,630	1,250	2,609	2,500	15,000
9200 · Fund for Future Expansion - 807 - Other	0	0	0	0	0
Total 9200 · Fund for Future Expansion - 807	1,630	2,117	2,609	4,233	25,400
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	417	0	833	5,000
9300 · Unreserved Funds - 817 - Other	0	0	0	0	0
Total 9300 · Unreserved Funds - 817	0	417	0	833	5,000
Total Other Income	6,956	10,033	18,507	20,067	120,400

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11/19/20
Accrual Basis

Tulare Public Cemetery District
Profit & Loss Budget Performance
August 2020

	Aug 20	Budget	Jul - Aug 20	YTD Budget	Annual Budget
Other Expense					
7432 · Appropriation for Contingencies	0	10,833	0	21,667	130,000
9999 · COVID 19 Expenses	0		2,080		
Total Other Expense	0	10,833	2,080	21,667	130,000
Net Other Income	6,956	-800	16,427	-1,600	-9,600
Net Income	<u>7,629</u>	<u>0</u>	<u>11,790</u>	<u>0</u>	<u>0</u>

12:27 PM

09/17/20

Tulare Public Cemetery District

Reconciliation Summary

10150 · Bank of The Sierra - CHK ACCT, Period Ending 08/31/2020

	<u>Aug 31, 20</u>
Beginning Balance	81,132.29
Cleared Transactions	
Checks and Payments - 64 items	-83,746.03
Deposits and Credits - 3 items	26,956.00
	<u> </u>
Total Cleared Transactions	-56,790.03
	<u> </u>
Cleared Balance	<u>24,342.26</u>
Uncleared Transactions	
Checks and Payments - 18 items	-16,651.29
	<u> </u>
Total Uncleared Transactions	-16,651.29
	<u> </u>
Register Balance as of 08/31/2020	<u>7,690.97</u>
Ending Balance	<u>7,690.97</u>

4:09 PM

11/19/20

Tulare Public Cemetery District
Payroll Summary
August 2020

	<u>Hours</u>	<u>Aug 20</u>
Employee Wages, Taxes and Adjustments		0.00
Employer Taxes and Contributions		0.00

12:57 PM

09/21/20

Tulare Public Cemetery District
Reconciliation Summary
10500 - Cash in Treasury (772), Period Ending 08/31/2020

	<u>Aug 31, 20</u>
Beginning Balance	266,778.31
Cleared Transactions	
Checks and Payments - 1 item	-25,000.00
Deposits and Credits - 5 items	<u>86,514.68</u>
Total Cleared Transactions	<u>61,514.68</u>
Cleared Balance	<u><u>328,292.99</u></u>
Register Balance as of 08/31/2020	328,292.99
Ending Balance	328,292.99

10:04 AM

09/21/20

Tulare Public Cemetery District
Reconciliation Summary
10600 - Endowment - Reserved (773), Period Ending 08/31/2020

	<u>Aug 31, 20</u>
Beginning Balance	1,534,512.51
Cleared Transactions	
Deposits and Credits - 4 items	<u>7,482.00</u>
Total Cleared Transactions	<u>7,482.00</u>
Cleared Balance	<u>1,541,994.51</u>
Register Balance as of 08/31/2020	1,541,994.51
Ending Balance	1,541,994.51

2:28 PM
09/20/20

Tulare Public Cemetery District
Reconciliation Summary
10700 - Cash in Expansion Account (807), Period Ending 08/31/2020

	<u>Aug 31, 20</u>
Beginning Balance	72,683.30
Cleared Transactions	
Deposits and Credits - 2 items	<u>2,609.00</u>
Total Cleared Transactions	<u>2,609.00</u>
Cleared Balance	<u>75,292.30</u>
Register Balance as of 08/31/2020	75,292.30
Ending Balance	75,292.30

2:38 PM

09/20/20

Tulare Public Cemetery District
Reconciliation Summary

10900 - Endowment - Unreserved (817), Period Ending 08/31/2020

	<u>Aug 31, 20</u>
Beginning Balance	
Cleared Balance	344,792.60
Register Balance as of 08/31/2020	344,792.60
Ending Balance	344,792.60

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

	Sep 30, 20
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	212.00
10100 · Petty Cash	325.40
10150 · Bank of The Sierra - CHK ACCT	21,562.17
10500 · Cash in Treasury (772)	295,127.31
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,240,064.24
Total 10600 · Endowment - Reserved (773)	1,556,082.16
10700 · Cash in Expansion Account (807)	77,675.24
10900 · Endowment - Unreserved (817)	346,772.13
Total Checking/Savings	2,297,756.41
Other Current Assets	
10 · Customer Balance Due	263.17
Total Other Current Assets	263.17
Total Current Assets	2,298,019.58
TOTAL ASSETS	2,298,019.58
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	32,461.73
Total Accounts Payable	32,461.73
Other Current Liabilities	
24000 · Payroll Liabilities	-1,717.36
24010 · Pension Payable	3,125.37
24020 · Health Insurance Payable	626.89
25500 · Sales Tax Payable	4,857.63
Total Other Current Liabilities	6,892.53
Total Current Liabilities	39,354.26
Total Liabilities	39,354.26
Equity	
30000 · Opening Balance Equity	2,282,733.86
31100 · Retain Earnings	-17,814.90
Net Income	-6,253.64
Total Equity	2,258,665.32
TOTAL LIABILITIES & EQUITY	2,298,019.58

1:31 PM
11/19/20
Accrual Basis

Tulare Public Cemetery District
Profit & Loss Budget Performance
September 2020

	Sep 20	Budget	Jul - Sep 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
3999 · Total Beginning Cash Available	0	23,450	0	70,349	281,394
4000 · County Taxes	0	15,785	0	47,354	189,418
4801 · Interest Income - 772	1,634	250	1,634	750	3,000
5400 · Charges for Current Services	59,726	61,029	226,199	183,086	732,345
5805 · Misc. Revenue	1,168	167	4,463	500	2,000
5834 · Restitution	0	100	200	300	1,200
5835 · Other Revenue	13	667	75	2,000	8,000
Total Income	62,540	101,446	232,570	304,339	1,217,357
Expense					
101 · Returned Checks	0		0		
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	30,851	27,500	84,088	82,500	330,000
6002 · Overtime	2,572	250	4,058	750	3,000
6004 · Benefits	18	6,250	5,855	18,750	75,000
6005 · Extra Help	2,806	2,243	9,521	6,728	26,912
6008 · Directors Fees	0	333	625	1,000	4,000
6011 · Retirement-SD Portion	1,167	3,125	6,856	9,375	37,500
6012 · Social Security and Medicare	2,557	2,654	7,148	7,961	31,845
6015 · Workers Compensation Ins	916	2,083	1,832	6,250	25,000
6016 · Unemployment Ins.	160	167	467	500	2,000
6000 · Payroll and Employee Benefits - Other	0	0	4,902	0	0
Total 6000 · Payroll and Employee Benefits	41,048	44,605	125,351	133,814	535,257
7003 · Penalties	569	42	569	125	500
7004 · Clothing and Personal Supplies	3,124	583	3,319	1,750	7,000
7005 · Telecommunications	424	500	1,424	1,500	6,000
7006 · Vaults and Crypts	9,570	6,250	22,886	18,750	75,000
7009 · Household Supplies	221	125	814	375	1,500
7010 · Insurance	4,185	1,667	4,185	5,000	20,000
7030 · Maintenance and Repairs	23,753	9,167	55,053	27,500	110,000
7036 · Office Supplies and Expense	4,738	2,083	6,196	6,250	25,000
7039 · Miscellaneous	2	58	1,234	175	700

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11/19/20
Accrual Basis

Tulare Public Cemetery District
Profit & Loss Budget Performance
September 2020

	Sep 20	Budget	Jul - Sep 20	YTD Budget	Annual Budget
7043 · Professional Fees	2,493	3,333	8,136	10,000	40,000
7045 · Security	920	208	920	625	2,500
7059 · Publications and Legal Notices	0	250	410	750	3,000
7073 · Training / Education	0	833	0	2,500	10,000
7081 · Utilities	6,402	3,333	21,028	10,000	40,000
7425 · Taxes	0	108	1,075	325	1,300
8001 · Graves Repurchase	800	417	3,300	1,250	5,000
8100 · Building and Improvements	0	20,833	0	62,500	250,000
8300 · Equipment	0	6,250	17,017	18,750	75,000
Total Expense	98,249	100,646	272,915	301,939	1,207,757
Net Ordinary Income	-35,708	800	-40,345	2,400	9,600
Other Income/Expense					
Other Income					
9100 · Endowment					
9101 · Endowment Revenue	4,479	5,000	20,377	15,000	60,000
9102 · Interest Income - EC	8,823	2,500	8,823	7,500	30,000
9100 · Endowment - Other	0	0	0	0	0
Total 9100 · Endowment	13,302	7,500	29,200	22,500	90,000
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	0	750	0	2,250	9,000
9203 · Interest Income - 807	425	117	425	350	1,400
9204 · Future Expansion Current Servic	1,958	1,250	4,567	3,750	15,000
9200 · Fund for Future Expansion - 807 - Other	0	0	0	0	0
Total 9200 · Fund for Future Expansion - 807	2,383	2,117	4,992	6,350	25,400
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	1,980	417	1,980	1,250	5,000
9300 · Unreserved Funds - 817 - Other	0	0	0	0	0
Total 9300 · Unreserved Funds - 817	1,980	417	1,980	1,250	5,000
Total Other Income	17,664	10,033	36,171	30,100	120,400

1:31 PM
11/19/20
Accrual Basis

Tulare Public Cemetery District
Profit & Loss Budget Performance
September 2020

	Sep 20	Budget	Jul - Sep 20	YTD Budget	Annual Budget
Other Expense					
7432 · Appropriation for Contingencies	0	10,833	0	32,500	130,000
9999 · COVID 19 Expenses	0		2,080		
Total Other Expense	0	10,833	2,080	32,500	130,000
Net Other Income	17,664	-800	34,091	-2,400	-9,600
Net Income	<u>-18,044</u>	<u>0</u>	<u>-6,254</u>	<u>0</u>	<u>0</u>

1:45 PM

10/16/20

Tulare Public Cemetery District
Reconciliation Summary

10150 · Bank of The Sierra - CHK ACCT, Period Ending 09/30/2020

	Sep 30, 20
Beginning Balance	24,342.26
Cleared Transactions	
Checks and Payments - 71 items	-94,608.82
Deposits and Credits - 8 items	116,128.61
Total Cleared Transactions	21,519.79
Cleared Balance	45,862.05
Uncleared Transactions	
Checks and Payments - 24 items	-24,449.88
Total Uncleared Transactions	-24,449.88
Register Balance as of 09/30/2020	21,412.17
Ending Balance	21,412.17

1:50 PM

10/16/20

Tulare Public Cemetery District

Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 09/30/2020

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						
Cleared Transactions						24,342.26
Checks and Payments - 71 items						
Liability Check	08/17/2020	2158	Health Benefits Unit	X	-7,079.83	-7,079.83
Bill Pmt -Check	08/28/2020	2172	Reed Shaffer	X	-1,928.02	-9,007.85
Bill Pmt -Check	08/28/2020	2161	Asco Pacific	X	-1,485.29	-10,493.14
Bill Pmt -Check	08/28/2020	2173	Seacoast Business ...	X	-1,439.88	-11,933.02
Bill Pmt -Check	08/28/2020	2168	Huong Salyer	X	-1,000.00	-12,933.02
Bill Pmt -Check	08/28/2020	2160	Alta Pump Co. Inc.	X	-777.30	-13,710.32
Bill Pmt -Check	08/28/2020	2162	Barnes Memorials	X	-650.00	-14,360.32
Bill Pmt -Check	08/28/2020	2176	W.T.B. Inc.	X	-500.00	-14,860.32
Bill Pmt -Check	08/28/2020	2163	Battery Pro	X	-317.43	-15,177.75
Bill Pmt -Check	08/28/2020	2167	Gary V. Burrows Inc.	X	-251.84	-15,429.59
Bill Pmt -Check	08/28/2020	2170	Lowe's	X	-169.57	-15,599.16
Bill Pmt -Check	08/28/2020	2164	CA Turf Equipment ...	X	-125.43	-15,724.59
Bill Pmt -Check	08/28/2020	2175	Valley Industrial Me...	X	-100.00	-15,824.59
Bill Pmt -Check	08/28/2020	2166	Central California I...	X	-31.39	-15,855.98
Bill Pmt -Check	08/28/2020	2174	SoCalGas	X	-22.06	-15,878.04
Bill Pmt -Check	08/28/2020	2165	California Industrial ...	X	-15.41	-15,893.45
Paycheck	09/01/2020	2181	Castaneda, Leonor C	X	-3,539.36	-19,432.81
Paycheck	09/01/2020	2182	Faria, David A	X	-3,421.53	-22,854.34
Paycheck	09/01/2020	2187	Miller, Philip C	X	-3,317.12	-26,171.46
Paycheck	09/01/2020	2189	Viera, Brian Keith	X	-3,134.96	-29,306.42
Paycheck	09/01/2020	2183	Harrison, Chris E.	X	-2,880.14	-32,186.56
Paycheck	09/01/2020	2186	Jones, Jr., Bobby G...	X	-2,737.93	-34,924.49
Paycheck	09/01/2020	2188	Schneider, Phyllis A	X	-2,572.66	-37,497.15
Paycheck	09/01/2020	2185	Jimenez, Javier E.	X	-2,447.64	-39,944.79
Paycheck	09/01/2020	2184	Jackson, Daniel E.	X	-1,752.47	-41,697.26
Bill Pmt -Check	09/02/2020	2190	Alberto Aguilar	X	-175.00	-41,872.26
Bill Pmt -Check	09/02/2020	2205	Tulare First Baptist ...	X	-150.00	-42,022.26
Liability Check	09/03/2020	E-pay	United States Treas...	X	-7,281.78	-49,304.04
Bill Pmt -Check	09/03/2020	2207	Van Cleve Concrete...	X	-6,250.00	-55,554.04
Bill Pmt -Check	09/03/2020	2200	Reed Shaffer	X	-3,663.76	-59,217.80
Liability Check	09/03/2020	2210	CALPERS	X	-2,139.92	-61,357.72
Bill Pmt -Check	09/03/2020	2202	Seacoast Business ...	X	-1,910.50	-63,268.22
Bill Pmt -Check	09/03/2020	2204	Tulare County Coun...	X	-1,705.60	-64,973.82
Bill Pmt -Check	09/03/2020	2199	Morris Levin & Son	X	-1,516.65	-66,490.47
Liability Check	09/03/2020	E-pay	EDD	X	-926.09	-67,416.56
Bill Pmt -Check	09/03/2020	2203	TF Tire & Service	X	-640.81	-68,057.37
Bill Pmt -Check	09/03/2020	2197	Herc Rentals	X	-560.03	-68,617.40
Bill Pmt -Check	09/03/2020	2198	Lawrence Tractor ...	X	-497.15	-69,114.55
Bill Pmt -Check	09/03/2020	2192	Baker Supplies and ...	X	-389.70	-69,504.25
Liability Check	09/03/2020	2211	Department of Child...	X	-268.00	-69,772.25
Bill Pmt -Check	09/03/2020	2191	Another Potter Port...	X	-251.71	-70,023.96
Bill Pmt -Check	09/03/2020	2193	CARQUEST AUTO ...	X	-153.70	-70,177.66
Liability Check	09/03/2020	2212	Department of Child...	X	-120.00	-70,297.66
Bill Pmt -Check	09/03/2020	2209	Wizix	X	-112.97	-70,410.63
Bill Pmt -Check	09/03/2020	2206	Valley Expetec	X	-82.50	-70,493.13
Liability Check	09/03/2020	2213	Franchise Tax Board	X	-50.00	-70,543.13
Bill Pmt -Check	09/03/2020	2201	Res Com	X	-45.00	-70,588.13
Bill Pmt -Check	09/03/2020	2196	Gary V. Burrows Inc.	X	-43.73	-70,631.86
Bill Pmt -Check	09/11/2020	2221	Reed Shaffer	X	-2,357.56	-72,989.42
Bill Pmt -Check	09/11/2020	2223	Seacoast Business ...	X	-2,327.47	-75,316.89
Bill Pmt -Check	09/11/2020	2219	Lawrence Tractor ...	X	-1,063.57	-76,380.46
Bill Pmt -Check	09/11/2020	2218	Illinois MidWest Ins...	X	-916.00	-77,296.46

1:50 PM

10/16/20

Tulare Public Cemetery District

Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 09/30/2020

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	09/11/2020	2224	Waste Management...	X	-746.44	-78,042.90
Bill Pmt -Check	09/11/2020	2220	Office Depot	X	-498.02	-78,540.92
Bill Pmt -Check	09/11/2020	2217	Home Depot Cedit ...	X	-350.70	-78,891.62
Bill Pmt -Check	09/11/2020	2216	christy Valut CO.,Inc.	X	-223.00	-79,114.62
Bill Pmt -Check	09/11/2020	2215	Baker Supplies and ...	X	-116.91	-79,231.53
Bill Pmt -Check	09/11/2020	2222	Res Com	X	-45.00	-79,276.53
Bill Pmt -Check	09/14/2020	2226	RIGO'S SIGNS	X	-2,148.37	-81,424.90
Bill Pmt -Check	09/14/2020	2227	Seacoast Business ...	X	-1,411.30	-82,836.20
Bill Pmt -Check	09/14/2020	AUTO...	Southern California ...	X	-1,022.78	-83,858.98
Bill Pmt -Check	09/14/2020	AUTO...	AT & T Phone's	X	-70.00	-83,928.98
Bill Pmt -Check	09/17/2020	2231	Reed Shaffer	X	-2,357.56	-86,286.54
Bill Pmt -Check	09/17/2020	2232	Seacoast Business ...	X	-1,566.35	-87,852.89
Bill Pmt -Check	09/17/2020	2230	Gary V. Burrows Inc.	X	-300.60	-88,153.49
Bill Pmt -Check	09/17/2020	2233	US Bank Equipment...	X	-89.23	-88,242.72
Bill Pmt -Check	09/21/2020	AUTO...	City of Tulare	X	-5,307.88	-93,550.60
Bill Pmt -Check	09/23/2020	AUTO...	Harland Clarke	X	-221.60	-93,772.20
Liability Check	09/25/2020	E-pay	EDD	X	-482.74	-94,254.94
Bill Pmt -Check	09/28/2020	AUTO...	AT & T Phone's	X	-170.76	-94,425.70
Bill Pmt -Check	09/29/2020	AUTO...	AT & T Phone's	X	-183.12	-94,608.82
Total Checks and Payments					-94,608.82	-94,608.82
Deposits and Credits - 8 items						
Transfer	09/02/2020			X	45,193.24	45,193.24
Transfer	09/11/2020			X	475.00	45,668.24
Transfer	09/11/2020			X	1,500.00	47,168.24
Transfer	09/11/2020			X	3,350.38	50,518.62
Transfer	09/11/2020			X	23,775.00	74,293.62
Bill Pmt -Check	09/17/2020	2228	CALPERS	X	0.00	74,293.62
Transfer	09/25/2020			X	6,162.10	80,455.72
Transfer	09/25/2020			X	35,672.89	116,128.61
Total Deposits and Credits					116,128.61	116,128.61
Total Cleared Transactions					21,519.79	21,519.79
Cleared Balance					21,519.79	45,862.05
Uncleared Transactions						
Checks and Payments - 24 items						
Check	08/18/2020		Ron Rushing		-1,968.00	-1,968.00
Bill Pmt -Check	08/28/2020	2171	Pat Luiz		-500.00	-2,468.00
Bill Pmt -Check	08/28/2020	2169	Lawrence Tractor ...		-257.84	-2,725.84
Bill Pmt -Check	09/02/2020	2208	Vicki Gilson		-150.00	-2,875.84
Bill Pmt -Check	09/03/2020	2194	christy Valut CO.,Inc.		-888.00	-3,763.84
Bill Pmt -Check	09/03/2020	2195	Ewing Irrigation & L...		-754.19	-4,518.03
Bill Pmt -Check	09/14/2020	2225	Tulare Police Depar...		-102.00	-4,620.03
Bill Pmt -Check	09/17/2020	2229	Ewing Irrigation & L...		-463.04	-5,083.07
Bill Pmt -Check	09/28/2020	2240	Polyguard & CO		-9,300.00	-14,383.07
Bill Pmt -Check	09/28/2020	2244	Valley Expetec		-3,470.30	-17,853.37
Bill Pmt -Check	09/28/2020	2243	Tulare County Coun...		-2,271.14	-20,124.51
Bill Pmt -Check	09/28/2020	2241	Seacoast Business ...		-1,508.74	-21,633.25
Bill Pmt -Check	09/28/2020	2239	M. Green and Com...		-750.00	-22,383.25
Bill Pmt -Check	09/28/2020	2246	United States Treas...		-569.19	-22,952.44
Bill Pmt -Check	09/28/2020	2236	Crowne Vault		-269.70	-23,222.14
Bill Pmt -Check	09/28/2020	2234	Baker Supplies and ...		-263.19	-23,485.33

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Tulare Public Cemetery District

Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 09/30/2020

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	09/28/2020	2238	Lowe's		-220.53	-23,705.86
Bill Pmt -Check	09/28/2020	2237	Kaweah Lift. Inc		-172.50	-23,878.36
Bill Pmt -Check	09/28/2020	2235	Battery Pro		-88.00	-23,966.36
Bill Pmt -Check	09/28/2020	2245	Wizix		-24.00	-23,990.36
Bill Pmt -Check	09/28/2020	2242	SoCalGas		-21.52	-24,011.88
Liability Check	09/29/2020	2256	Department of Child...		-268.00	-24,279.88
Liability Check	09/29/2020	2257	Department of Child...		-120.00	-24,399.88
Liability Check	09/29/2020	2258	Franchise Tax Board		-50.00	-24,449.88
Total Checks and Payments					-24,449.88	-24,449.88
Total Uncleared Transactions					-24,449.88	-24,449.88
Register Balance as of 09/30/2020					-2,930.09	21,412.17
Ending Balance					-2,930.09	21,412.17

Tulare Public Cemetery District
Payroll Summary
 September 2020

	Hours	Sep 20
Employee Wages, Taxes and Adjustments		
Gross Pay		
Hourly	1,404	27,946.48
Hourly Sick	35.5	858.88
Hourly Vacation	87	2,045.90
Overtime (x1.5) hourly	81.5	2,572.13
Total Gross Pay	1,608	33,423.39
Deductions from Gross Pay		
CALPERS Employee Share		-903.71
Total Deductions from Gross Pay		-903.71
Adjusted Gross Pay	1,608	32,519.68
Taxes Withheld		
Federal Withholding		-2,168.00
Medicare Employee		-484.63
Social Security Employee		-2,072.26
CA - Withholding		-591.85
CA - Disability		-334.24
Medicare Employee Addl Tax		0.00
Total Taxes Withheld		-5,650.98
Deductions from Net Pay		
Health Insurance Deduction		-626.89
Viera Wage Garnishment		-50.00
Wage Garnishment		-388.00
Total Deductions from Net Pay		-1,064.89
Net Pay	1,608	25,803.81
Employer Taxes and Contributions		
Federal Unemployment		12.55
Medicare Company		484.63
Social Security Company		2,072.26
CA - Unemployment		159.88
CA - Employment Training Tax		5.51
Total Employer Taxes and Contributions		2,734.83

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Tulare Public Cemetery District
Reconciliation Summary
10500 - Cash in Treasury (772), Period Ending 09/30/2020

	<u>Sep 30, 20</u>
Beginning Balance	328,292.99
Cleared Transactions	
Checks and Payments - 7 items	-116,128.61
Deposits and Credits - 7 items	<u>82,962.93</u>
Total Cleared Transactions	<u>-33,165.68</u>
Cleared Balance	<u>295,127.31</u>
Register Balance as of 09/30/2020	295,127.31
Ending Balance	295,127.31

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**Tulare Public Cemetery District
Reconciliation Summary**

10600 · Endowment - Reserved (773), Period Ending 09/30/2020

	Sep 30, 20
Beginning Balance	1,541,994.51
Cleared Transactions	
Deposits and Credits - 7 items	14,087.65
Total Cleared Transactions	14,087.65
Cleared Balance	1,556,082.16
Register Balance as of 09/30/2020	1,556,082.16
Ending Balance	1,556,082.16

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Tulare Public Cemetery District

Reconciliation Summary

10700 · Cash in Expansion Account (807), Period Ending 09/30/2020

	<u>Sep 30, 20</u>
Beginning Balance	75,292.30
Cleared Transactions	
Deposits and Credits - 3 items	<u>2,382.94</u>
Total Cleared Transactions	<u>2,382.94</u>
Cleared Balance	<u>77,675.24</u>
Register Balance as of 09/30/2020	77,675.24
Ending Balance	77,675.24

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Tulare Public Cemetery District

Reconciliation Summary

10900 - Endowment - Unreserved (817), Period Ending 09/30/2020

	Sep 30, 20
Beginning Balance	344,792.60
Cleared Transactions	
Deposits and Credits - 1 item	1,979.53
Total Cleared Transactions	1,979.53
Cleared Balance	346,772.13
Register Balance as of 09/30/2020	346,772.13
Ending Balance	346,772.13

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

SEPTEMBER INTERMENTS 2018

BODY BURIALS	KERN		7
	NORTH		8
NICHES/HEX			0
CREMATION BURIALS	KERN		5
	NORTH		2
BABY BURIALS	KERN		0
	NORTH		0
TOTALS			22

	<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
JUN	28	11	39

	<u>BODY</u>	<u>CRMATION</u>	<u>TOTAL</u>
JUL	18	7	25
AUG	15	8	23
SEP	15	7	22

TOTAL 187 63 250

Percentage 75% 25%

SEPTEMBER INTERMENTS 2019

BODY BURIALS	KERN		7
	NORTH		13
NICHES/HEX			3
CREMATION BURIALS	KERN		1
	NORTH		1
BABY BURIALS	KERN		0
	NORTH		0
TOTALS			25

	<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
JUN	11	4	15

	<u>BODY</u>	<u>CREMATION</u>	<u>TOTAL</u>
JUL	18	7	25
AUG	12	6	18
SEP	20	5	25

TOTAL 146 62 208

Percentage 70% 30%

SEPTEMBER INTERMENTS 2020

BODY BURIALS	KERN		9
	NORTH		11
NICHES/HEX			4
CREMATION BURIALS	KERN		4
	NORTH		4
BABY BURIALS	KERN		0
	NORTH		1
TOTALS			33

	<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
JUN	18	6	24

	<u>BODY</u>	<u>CREMATION</u>	<u>TOTAL</u>
JUL	25	9	34
AUG	25	12	37
SEP	21	12	33

TOTAL 198 73 271

Percentage 73% 27%