

# Tulare Public Cemetery District

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

## AUDIT COMMITTEE AGENDA

**Audit Committee Meeting  
November 20, 2020  
9:00 A.M.**

**ALL PUBLIC MEMBERS WILL BE ALLOWED TO ENTER THE MEETING NO EARLIER THAN 9:00AM. IF ANY PERSON WHO WOULD LIKE TO ATTEND THERE WILL BE SEATING AVAILABLE FOR 6 PEOPLE. FIRST COME FIRST SERVE. EVERYONE ATTENDING IS REQUIRED TO WEAR A MASK.**

### PRELIMINARIES:

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

### OPEN SESSION:

- 2.1 Approval of the October 19, 2020 Minutes.
- 2.2 Approval of September Financial
- 2.3 QB Audit Trail
- 2.4 Managers' Report

### ADJOURNMENT:

## OPEN SESSION AGENDA ITEMS NOTICE TO THE PUBLIC

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

IN COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT, IF YOU SHOULD NEED SPECIAL ASSISTANCE TO PARTICIPATE IN THIS MEETING, PLEASE CONTACT THE BOARD OFFICE AT (559) 686-5544 TWENTY-FOUR (24) HOURS PRIOR TO THIS MEETING.

### 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 District  
Audit Committee Minutes  
October 19, 2020

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting of October 19, 2020 was called to order at 9:06am at the district office, 900 E Kern Avenue, Tulare, California by Committee Member Stephen Presant. Committee Member present was Linda Maloy and Jim Pennington.

Leonor Casteñeda was in attendance

RECOGNITION OF VISITORS:

Alex Gutierrez and Trustee Alberto Aguilar were visitors.

The minutes of September 21, 2020 were approved as presented (3-0).

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

The financials included an additional June 2020 Payroll Detail demonstrating that the inclusion of hours, rate of pay and total pay to display to the penny provides an accurate payroll total. This compares to past Payroll Details and Payroll Summary that are rounded to the nearest dollar in which the hours and rate of pay do not match with total pay in the document. It was noted that the July 2020 Payroll Detail and Payroll Summary displayed to the penny still does not calculate correctly and it was confirmed that because there was a pay increase for all employees in July in the middle of a pay period the QuickBooks program will not display correctly. It is recommended in the future not to give pay raises between payroll periods. It is recommended that the future Payroll Summary for all employees include only hours and total pay as QuickBooks will not display the rate of pay correctly. Note that there was no payroll in August as employees received two paychecks in July.

Discussed the old lease agreement for property south of North Cemetery that was initiated in 2004. At that time the annual lease payment for the calendar year was required by December 1 of the same year. This December 1 a prorated lease payment is required for the period Jan 1 to June 30, 2020 as the new lease started July 1, 2020.

The committee reviewed ten samples of the Service Schedule Forms in 2020 for Kern and North as these are the documents that verify that interments are being correctly placed in the proper burial locations and require multiple employees to initial they have followed proper procedures to avoid burying someone in the wrong location.

MANAGER'S REPORT

New computers are working well. Will be transferring Pontem software license for front office computer from laptop.

Disinterment will be occurring at North Cemetery and this can be time consuming.

Niches continue to be sold very well.

ADJOURMENT:

With nothing further on the Agenda, the meeting was adjourned at 11:44 a.m.

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Audit Committee Member

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

	<u>Jul 31, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
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
<b>Total 10600 · Endowment - Reserved (773)</b>	<u>1,534,512.51</u>
10700 · Cash in Expansion Account (807)	72,683.30
10900 · Endowment - Unreserved (817)	344,792.60
<b>Total Checking/Savings</b>	<u>2,305,216.08</u>
<b>Other Current Assets</b>	
10 · Customer Balance Due	263.17
12001 · Undeposited Funds	-1,898.00
<b>Total Other Current Assets</b>	<u>-1,634.83</u>
<b>Total Current Assets</b>	<u>2,303,581.25</u>
<b>TOTAL ASSETS</b>	<u><u>2,303,581.25</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	20,590.85
<b>Total Accounts Payable</b>	<u>20,590.85</u>
<b>Other Current Liabilities</b>	
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
<b>Total Other Current Liabilities</b>	<u>13,910.48</u>
<b>Total Current Liabilities</b>	<u>34,501.33</u>
<b>Total Liabilities</b>	34,501.33
<b>Equity</b>	
30000 · Opening Balance Equity	2,282,733.86
31100 · Retain Earnings	-17,814.90
Net Income	4,160.96
<b>Total Equity</b>	<u>2,269,079.92</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,303,581.25</u></u>

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
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
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
<b>Total Income</b>	<b>92,772</b>	<b>101,446</b>	<b>92,772</b>	<b>101,446</b>	<b>1,217,357</b>
<b>Expense</b>					
<b>6000 · Payroll and Employee Benefits</b>					
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
<b>Total 6000 · Payroll and Employee Benefits</b>	<b>71,566</b>	<b>44,605</b>	<b>71,566</b>	<b>44,605</b>	<b>535,257</b>
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

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 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>
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
<b>Total Expense</b>	<b>98,082</b>	<b>100,646</b>	<b>98,082</b>	<b>100,646</b>	<b>1,207,757</b>
<b>Net Ordinary Income</b>	<b>-5,310</b>	<b>800</b>	<b>-5,310</b>	<b>800</b>	<b>9,600</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
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
<b>Total 9100 · Endowment</b>	<b>10,572</b>	<b>7,500</b>	<b>10,572</b>	<b>7,500</b>	<b>90,000</b>
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 Serv	979	1,250	979	1,250	15,000
9200 · Fund for Future Expansion - 807 - Other	0	0	0	0	0
<b>Total 9200 · Fund for Future Expansion - 807</b>	<b>979</b>	<b>2,117</b>	<b>979</b>	<b>2,117</b>	<b>25,400</b>
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	417	0	417	5,000
9300 · Unreserved Funds - 817 - Other	0	0	0	0	0
<b>Total 9300 · Unreserved Funds - 817</b>	<b>0</b>	<b>417</b>	<b>0</b>	<b>417</b>	<b>5,000</b>
<b>Total Other Income</b>	<b>11,551</b>	<b>10,033</b>	<b>11,551</b>	<b>10,033</b>	<b>120,400</b>

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

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

	<u>Aug 31, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
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
<b>Total 10600 · Endowment - Reserved (773)</b>	<u>1,541,994.51</u>
10700 · Cash in Expansion Account (807)	75,292.30
10900 · Endowment - Unreserved (817)	344,792.60
<b>Total Checking/Savings</b>	<u>2,296,562.15</u>
<b>Other Current Assets</b>	
10 · Customer Balance Due	263.17
12001 · Undeposited Funds	20,400.15
<b>Total Other Current Assets</b>	<u>20,663.32</u>
<b>Total Current Assets</b>	<u>2,317,225.47</u>
<b>TOTAL ASSETS</b>	<u><u>2,317,225.47</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	34,313.93
<b>Total Accounts Payable</b>	<u>34,313.93</u>
<b>Other Current Liabilities</b>	
24000 · Payroll Liabilities	-974.56
24010 · Pension Payable	3,219.06
25500 · Sales Tax Payable	3,957.68
<b>Total Other Current Liabilities</b>	<u>6,202.18</u>
<b>Total Current Liabilities</b>	<u>40,516.11</u>
<b>Total Liabilities</b>	40,516.11
<b>Equity</b>	
30000 · Opening Balance Equity	2,282,733.86
31100 · Retain Earnings	-17,814.90
Net Income	11,790.40
<b>Total Equity</b>	<u>2,276,709.36</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,317,225.47</u></u>



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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
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
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
<b>Total Income</b>	<b>77,258</b>	<b>101,446</b>	<b>170,030</b>	<b>202,893</b>	<b>1,217,357</b>
<b>Expense</b>					
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
<b>Total 6000 · Payroll and Employee Benefits</b>	<b>12,738</b>	<b>44,605</b>	<b>84,304</b>	<b>89,210</b>	<b>535,257</b>
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

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
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
<b>Total Expense</b>	<b>76,585</b>	<b>100,646</b>	<b>174,667</b>	<b>201,293</b>	<b>1,207,757</b>
<b>Net Ordinary Income</b>	<b>673</b>	<b>800</b>	<b>-4,637</b>	<b>1,600</b>	<b>9,600</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
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
<b>Total 9100 · Endowment</b>	<b>5,326</b>	<b>7,500</b>	<b>15,898</b>	<b>15,000</b>	<b>90,000</b>
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
<b>Total 9200 · Fund for Future Expansion - 807</b>	<b>1,630</b>	<b>2,117</b>	<b>2,609</b>	<b>4,233</b>	<b>25,400</b>
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	417	0	833	5,000
9300 · Unreserved Funds - 817 - Other	0	0	0	0	0
<b>Total 9300 · Unreserved Funds - 817</b>	<b>0</b>	<b>417</b>	<b>0</b>	<b>833</b>	<b>5,000</b>
<b>Total Other Income</b>	<b>6,956</b>	<b>10,033</b>	<b>18,507</b>	<b>20,067</b>	<b>120,400</b>

12:16 PM  
11/19/20  
Accrual Basis

Tulare Public Cemetery District  
**Profit & Loss Budget Performance**  
August 2020

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

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

	<u>Sep 30, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
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
<b>Total 10600 · Endowment - Reserved (773)</b>	<u>1,556,082.16</u>
10700 · Cash in Expansion Account (807)	77,675.24
10900 · Endowment - Unreserved (817)	346,772.13
<b>Total Checking/Savings</b>	<u>2,297,756.41</u>
<b>Other Current Assets</b>	
10 · Customer Balance Due	263.17
<b>Total Other Current Assets</b>	<u>263.17</u>
<b>Total Current Assets</b>	<u>2,298,019.58</u>
<b>TOTAL ASSETS</b>	<u><u>2,298,019.58</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	32,461.73
<b>Total Accounts Payable</b>	<u>32,461.73</u>
<b>Other Current Liabilities</b>	
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
<b>Total Other Current Liabilities</b>	<u>6,892.53</u>
<b>Total Current Liabilities</b>	<u>39,354.26</u>
<b>Total Liabilities</b>	39,354.26
<b>Equity</b>	
30000 · Opening Balance Equity	2,282,733.86
31100 · Retain Earnings	-17,814.90
Net Income	-6,253.64
<b>Total Equity</b>	<u>2,258,665.32</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,298,019.58</u></u>

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
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
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
<b>Total Income</b>	<b>62,540</b>	<b>101,446</b>	<b>232,570</b>	<b>304,339</b>	<b>1,217,357</b>
<b>Expense</b>					
101 · Returned Checks	0		0		
<b>6000 · Payroll and Employee Benefits</b>					
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
<b>Total 6000 · Payroll and Employee Benefits</b>	<b>41,048</b>	<b>44,605</b>	<b>125,351</b>	<b>133,814</b>	<b>535,257</b>
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

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
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
<b>Total Expense</b>	<b>98,249</b>	<b>100,646</b>	<b>272,915</b>	<b>301,939</b>	<b>1,207,757</b>
<b>Net Ordinary Income</b>	<b>-35,708</b>	<b>800</b>	<b>-40,345</b>	<b>2,400</b>	<b>9,600</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
<b>9100 · Endowment</b>					
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
<b>Total 9100 · Endowment</b>	<b>13,302</b>	<b>7,500</b>	<b>29,200</b>	<b>22,500</b>	<b>90,000</b>
<b>9200 · Fund for Future Expansion - 807</b>					
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
<b>Total 9200 · Fund for Future Expansion - 807</b>	<b>2,383</b>	<b>2,117</b>	<b>4,992</b>	<b>6,350</b>	<b>25,400</b>
<b>9300 · Unreserved Funds - 817</b>					
9301 · Interest Income - 817	1,980	417	1,980	1,250	5,000
9300 · Unreserved Funds - 817 - Other	0	0	0	0	0
<b>Total 9300 · Unreserved Funds - 817</b>	<b>1,980</b>	<b>417</b>	<b>1,980</b>	<b>1,250</b>	<b>5,000</b>
<b>Total Other Income</b>	<b>17,664</b>	<b>10,033</b>	<b>36,171</b>	<b>30,100</b>	<b>120,400</b>

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>

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10/16/20

Tulare Public Cemetery District  
**Reconciliation Summary**  
10150 · Bank of The Sierra - CHK ACCT, Period Ending 09/30/2020

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	<u>Sep 30, 20</u>
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	<u>21,519.79</u>
Cleared Balance	<u><u>45,862.05</u></u>
Uncleared Transactions	
Checks and Payments - 24 items	-24,449.88
Total Uncleared Transactions	<u>-24,449.88</u>
Register Balance as of 09/30/2020	<u><u>21,412.17</u></u>
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						24,342.26
Cleared Transactions						
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
<b>Deposits and Credits - 8 items</b>						
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
Bill Pmt -Check	09/17/2020	2228	CALPERS	X	23,775.00	74,293.62
Transfer	09/25/2020			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
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 24 items</b>						
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

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	09/28/2020	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
<b>Ending Balance</b>					<b>-2,930.09</b>	<b>21,412.17</b>



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Tulare Public Cemetery District  
 900 E Kern Ave  
 Tulare CA 93274

Date	9/30/20	Page	1
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Checking Account

Public Demand		Number of Enclosures	62
Account Number	XXXXXX7367	Statement Dates	9/01/20 thru 9/30/20
Previous Balance	24,342.26	Days in the statement period	30
7 Deposits/Credits	116,128.61	Average Ledger	39,138.37
71 Checks/Debits	94,608.82	Average Collected	39,138.37
Service Charge	.00		
Interest Paid	.00		
Ending Balance	45,862.05		

Deposits and Credits

Date	Description	Amount
9/02	VENDR PYMT COUNTY OF TULARE CCD	45,193.24 ✓
9/11	VENDR PYMT COUNTY OF TULARE CCD	475.00 ✓
9/11	VENDR PYMT COUNTY OF TULARE CCD	1,500.00 ✓
9/11	VENDR PYMT COUNTY OF TULARE CCD	3,350.38 ✓
9/11	VENDR PYMT COUNTY OF TULARE CCD	23,775.00 ✓
9/25	VENDR PYMT COUNTY OF TULARE CCD	6,162.10 ✓
9/25	VENDR PYMT COUNTY OF TULARE CCD	35,672.89 ✓

Other Debits

Date	Description	Amount
9/08	EDD EFTPMT EMPLOYMENT DEVEL CCD	926.09- ✓
9/08	USATAXPYMT IRS CCD	7,281.78- ✓



Date 9/30/20                      Page 2

Public Demand

XXXXXX7367 (Continued)

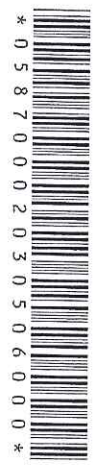
**Other Debits**

Date	Description	Amount
9/14	Payment ATT PPD	70.00- ✓
9/14	PAYMENTS SO CALIF EDISON PPD	1,022.78- ✓
9/21	Utilities City of Tulare PPD	5,307.88- ✓
9/23	CHK ORDERS HARLAND CLARKE PPD	221.60- ✓
9/28	Payment ATT PPD	170.76- ✓
9/29	Payment ATT PPD	183.12- ✓
9/29	EDD EFTPMT EMPLOYMENT DEVEL CCD	482.74- ✓

**Checks in Numerical Order**

Date	Check No	Amount	Date	Check No	Amount
9/16	2158 ✓	7,079.83	9/15	2193 ✓	153.70
9/08	2160* ✓	777.30	9/15	2196* ✓	43.73
9/10	2161 ✓	1,485.29	9/17	2197 ✓	560.03
9/10	2162 ✓	650.00	9/14	2198 ✓	497.15
9/11	2163 ✓	317.43	9/14	2199 ✓	1,516.65
9/09	2164 ✓	125.43	9/15	2200 ✓	3,663.76
9/09	2165 ✓	15.41	9/14	2201 ✓	45.00
9/14	2166 ✓	31.39	9/15	2202 ✓	1,910.50
9/09	2167 ✓	251.84	9/15	2203 ✓	640.81
9/16	2168 ✓	1,000.00	9/14	2204 ✓	1,705.60
9/08	2170* ✓	169.57	9/16	2205 ✓	150.00
9/03	2172* ✓	1,928.02	9/24	2206 ✓	82.50
9/15	2173 ✓	1,439.88	9/28	2207 ✓	6,250.00
9/11	2174 ✓	22.06	9/15	2209* ✓	112.97
9/16	2175 ✓	100.00	9/21	2210 ✓	2,139.92
9/08	2176 ✓	500.00	9/16	2211 ✓	268.00
9/02	2181* ✓	3,539.36	9/16	2212 ✓	120.00
9/01	2182 ✓	3,421.53	9/23	2213 ✓	50.00
9/02	2183 ✓	2,880.14	9/21	2215* ✓	116.91
9/02	2184 ✓	1,752.47	9/30	2216 ✓	223.00
9/02	2185 ✓	2,447.64	9/21	2217 ✓	350.70
9/02	2186 ✓	2,737.93	9/23	2218 ✓	916.00
9/02	2187 ✓	3,317.12	9/18	2219 ✓	1,063.57
9/02	2188 ✓	2,572.66	9/18	2220 ✓	498.02
9/02	2189 ✓	3,134.96	9/15	2221 ✓	2,357.56
9/15	2190 ✓	175.00	9/21	2222 ✓	45.00
9/16	2191 ✓	251.71	9/21	2223 ✓	2,327.47
9/15	2192 ✓	389.70	9/21	2224 ✓	746.44

\* Denotes missing check numbers



Public Demand

XXXXXX7367 (Continued)

Checks in Numerical Order

Date	Check No	Amount	Date	Check No	Amount
9/24	2226*/	2,148.37	9/28	2231/	2,357.56
9/22	2227/	1,411.30	9/23	2232/	1,566.35
9/23	2230*/	300.60	9/23	2233/	89.23

\* Denotes missing check numbers

Daily Balance Information

Date	Balance	Date	Balance	Date	Balance
9/01	20,920.73	9/14	53,493.28	9/23	15,925.11
9/02	43,731.69	9/15	42,605.67	9/24	13,694.24
9/03	41,803.67	9/16	33,636.13	9/25	55,529.23
9/08	32,148.93	9/17	33,076.10	9/28	46,750.91
9/09	31,756.25	9/18	31,514.51	9/29	46,085.05
9/10	29,620.96	9/21	20,480.19	9/30	45,862.05
9/11	58,381.85	9/22	19,068.89		

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11/19/20

**Tulare Public Cemetery District**  
**Payroll Detailed**  
September 2020

	<i>Manager</i>			<i>Grounds Foreman</i>		
	Hours	Rate	Sep 20	Hours	Rate	Sep 20
<b>Employee Wages, Taxes and Adjustments</b>						
<b>Gross Pay</b>						
Hourly	117.5	27.00	3,172.50	168	23.00	3,864.00
Hourly Sick	19.5	27.00	526.50			0.00
Hourly Vacation	38	27.00	1,026.00	8	23.00	184.00
Overtime (x1.5) hourly	14	40.50	567.00	20	34.50	690.00
<b>Total Gross Pay</b>	<b>189</b>		<b>5,292.00</b>	<b>196</b>		<b>4,738.00</b>
<b>Deductions from Gross Pay</b>						
<b>Adjusted Gross Pay</b>	<b>189</b>		<b>4,934.79</b>	<b>196</b>		<b>4,418.18</b>
<b>Taxes Withheld</b>						
<b>Deductions from Net Pay</b>						
<b>Net Pay</b>	<b>189</b>		<b>3,539.36</b>	<b>196</b>		<b>3,421.53</b>
<b>Employer Taxes and Contributions</b>						
Federal Unemployment			0.00			0.00
Medicare Company			76.73			68.70
Social Security Company			328.11			293.76
CA - Unemployment			0.00			0.00
CA - Employment Training Tax			0.00			0.00
<b>Total Employer Taxes and Contributions</b>			<b>404.84</b>			<b>362.46</b>

1:40 PM

11/19/20

**Tulare Public Cemetery District**  
**Payroll Detailed**  
 September 2020

	<i>Groundskeeper</i>			<i>Grounds Keeper</i>		
	Hours	Rate	Sep 20	Hours	Rate	Sep 20
<b>Employee Wages, Taxes and Adjustments</b>						
<b>Gross Pay</b>						
Hourly	176	16.85	2,965.60	120	16.50	1,980.00
Hourly Sick			0.00			0.00
Hourly Vacation			0.00			0.00
Overtime (x1.5) hourly	13	25.28	328.64	4.5	24.75	111.38
<b>Total Gross Pay</b>	189		3,294.24	124.5		2,091.38
<b>Deductions from Gross Pay</b>			0.00			0.00
<b>Adjusted Gross Pay</b>	189		3,294.24	124.5		2,091.38
<b>Taxes Withheld</b>						
<b>Deductions from Net Pay</b>			0.00			
<b>Net Pay</b>	<u>189</u>		<u>2,880.14</u>	<u>124.5</u>		<u>1,752.47</u>
<b>Employer Taxes and Contributions</b>						
Federal Unemployment			0.00			12.55
Medicare Company			47.76			30.33
Social Security Company			204.25			129.67
CA - Unemployment			44.97			60.65
CA - Employment Training Tax			1.55			2.09
<b>Total Employer Taxes and Contributions</b>			<u>298.53</u>			<u>235.29</u>



1:40 PM  
11/19/20

Tulare Public Cemetery District  
Payroll Detailed  
September 2020

	<i>Groundskeeper</i>			<i>Groundskeeper</i>		
	Hours	Rate	Sep 20	Hours	Rate	Sep 20
<b>Employee Wages, Taxes and Adjustments</b>						
<b>Gross Pay</b>						
Hourly	176	16.25	2,860.00	160	20.40	3,264.00
Hourly Sick			0.00			0.00
Hourly Vacation			0.00	16	20.40	326.40
Overtime (x1.5) hourly	7.25	24.38	176.76	4	30.60	122.40
<b>Total Gross Pay</b>	183.25		3,036.76	180		3,712.80
<b>Deductions from Gross Pay</b>			0.00			0.00
<b>Adjusted Gross Pay</b>	183.25		3,036.76	180		3,712.80
<b>Taxes Withheld</b>						
<b>Deductions from Net Pay</b>			0.00			
<b>Net Pay</b>	<u>183.25</u>		<u>2,447.64</u>	<u>180</u>		<u>2,737.93</u>
<b>Employer Taxes and Contributions</b>						
Federal Unemployment			0.00			0.00
Medicare Company			44.03			53.84
Social Security Company			188.28			230.19
CA - Unemployment			54.26			0.00
CA - Employment Training Tax			1.87			0.00
<b>Total Employer Taxes and Contributions</b>			<u>288.44</u>			<u>284.03</u>

1:40 PM  
11/19/20

Tulare Public Cemetery District  
Payroll Detailed  
September 2020

	<i>Safety Foreman</i>			<i>Secretary</i>		
	Hours	Rate	Sep 20	Hours	Rate	Sep 20
<b>Employee Wages, Taxes and Adjustments</b>						
<b>Gross Pay</b>						
Hourly	160.5	22.25	3,571.13	175.5	19.00	3,334.50
Hourly Sick	7.5	22.25	166.88	0.5	19.00	9.50
Hourly Vacation	8	22.25	178.00			0.00
Overtime (x1.5) hourly	6.75	33.38	225.32	0.5	28.50	14.25
<b>Total Gross Pay</b>	<b>182.75</b>		<b>4,141.33</b>	<b>176.5</b>		<b>3,358.25</b>
<b>Deductions from Gross Pay</b>			<b>0.00</b>			
<b>Adjusted Gross Pay</b>	<b>182.75</b>		<b>4,141.33</b>	<b>176.5</b>		<b>3,131.57</b>
<b>Taxes Withheld</b>						
<b>Deductions from Net Pay</b>						
<b>Net Pay</b>	<b>182.75</b>		<b>3,317.12</b>	<b>176.5</b>		<b>2,572.66</b>
<b>Employer Taxes and Contributions</b>						
Federal Unemployment			0.00			0.00
Medicare Company			60.05			48.69
Social Security Company			256.76			208.21
CA - Unemployment			0.00			0.00
CA - Employment Training Tax			0.00			0.00
<b>Total Employer Taxes and Contributions</b>			<b>316.81</b>			<b>256.90</b>

1:40 PM

11/19/20

**Tulare Public Cemetery District**  
**Payroll Detailed**  
 September 2020

	<i>Grounds Keeper</i>			TOTAL		
	Hours	Rate	Sep 20	Hours	Rate	Sep 20
<b>Employee Wages, Taxes and Adjustments</b>						
<b>Gross Pay</b>						
Hourly	150.5	19.50	2,934.75	1,404.00		27,946.48
Hourly Sick	8	19.50	156.00	35.50		858.88
Hourly Vacation	17	19.50	331.50	87.00		2,045.90
Overtime (x1.5) hourly	11.5	29.25	336.38	81.50		2,572.13
<b>Total Gross Pay</b>	187		3,758.63	1,608.00		33,423.39
<b>Deductions from Gross Pay</b>			0.00			-903.71
<b>Adjusted Gross Pay</b>	187		3,758.63	1,608.00		32,519.68
<b>Taxes Withheld</b>						-5,650.98
<b>Deductions from Net Pay</b>						-1,064.89
<b>Net Pay</b>	<u>187</u>		<u>3,134.96</u>	<u>1,608.00</u>		<u>25,803.81</u>
<b>Employer Taxes and Contributions</b>						
Federal Unemployment			0.00			12.55
Medicare Company			54.50			484.63
Social Security Company			233.03			2,072.26
CA - Unemployment			0.00			159.88
CA - Employment Training Tax			0.00			5.51
<b>Total Employer Taxes and Contributions</b>			<u>287.53</u>			<u>2,734.83</u>

**Tulare Public Cemetery District**  
**Payroll Summary**  
September 2020

	Hours	Sep 20
<b>Employee Wages, Taxes and Adjustments</b>		
<b>Gross Pay</b>		
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
<b>Total Gross Pay</b>	<b>1,608</b>	<b>33,423.39</b>
<b>Deductions from Gross Pay</b>		
CALPERS Employee Share		-903.71
<b>Total Deductions from Gross Pay</b>		<b>-903.71</b>
<b>Adjusted Gross Pay</b>	<b>1,608</b>	<b>32,519.68</b>
<b>Taxes Withheld</b>		
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
<b>Total Taxes Withheld</b>		<b>-5,650.98</b>
<b>Deductions from Net Pay</b>		
Health Insurance Deduction		-626.89
Viera Wage Garnishment		-50.00
Wage Garnishment		-388.00
<b>Total Deductions from Net Pay</b>		<b>-1,064.89</b>
<b>Net Pay</b>	<b>1,608</b>	<b>25,803.81</b>
<b>Employer Taxes and Contributions</b>		
Federal Unemployment		12.55
Medicare Company		484.63
Social Security Company		2,072.26
CA - Unemployment		159.88
CA - Employment Training Tax		5.51
<b>Total Employer Taxes and Contributions</b>		<b>2,734.83</b>

1:42 PM  
11/19/20

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

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

1:43 PM  
11/19/20

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

Type	Date	Clr	Amount	Balance
<b>Beginning Balance</b>				328,292.99
<b>Cleared Transactions</b>				
<b>Checks and Payments - 7 items</b>				
Transfer	09/02/2020	X	-45,193.24	-45,193.24
Transfer	09/11/2020	X	-23,775.00	-68,968.24
Transfer	09/11/2020	X	-3,350.38	-72,318.62
Transfer	09/11/2020	X	-1,500.00	-73,818.62
Transfer	09/11/2020	X	-475.00	-74,293.62
Transfer	09/25/2020	X	-35,672.89	-109,966.51
Transfer	09/25/2020	X	-6,162.10	-116,128.61
Total Checks and Payments			-116,128.61	-116,128.61
<b>Deposits and Credits - 7 items</b>				
Transfer	09/09/2020	X	10,980.15	10,980.15
Transfer	09/16/2020	X	14,025.40	25,005.55
Transfer	09/16/2020	X	20,640.10	45,645.65
Transfer	09/28/2020	X	9,423.00	55,068.65
Transfer	09/28/2020	X	20,124.95	75,193.60
Deposit	09/30/2020	X	1,633.83	76,827.43
Transfer	09/30/2020	X	6,135.50	82,962.93
Total Deposits and Credits			82,962.93	82,962.93
Total Cleared Transactions			-33,165.68	-33,165.68
Cleared Balance			-33,165.68	295,127.31
Register Balance as of 09/30/2020			-33,165.68	295,127.31
<b>Ending Balance</b>			<b>-33,165.68</b>	<b>295,127.31</b>

1:49 PM  
11/19/20

**Tulare Public Cemetery District**  
**Reconciliation Summary**  
10600 · Endowment - Reserved (773), Period Ending 09/30/2020

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

1:49 PM  
11/19/20

**Tulare Public Cemetery District**  
**Reconciliation Detail**  
10600 · Endowment - Reserved (773), Period Ending 09/30/2020

<u>Type</u>	<u>Date</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
<b>Beginning Balance</b>				1,541,994.51
<b>Cleared Transactions</b>				
<b>Deposits and Credits - 7 items</b>				
Transfer	09/09/2020	X	1,106.00	1,106.00
Transfer	09/16/2020	X	659.00	1,765.00
Transfer	09/16/2020	X	925.00	2,690.00
Transfer	09/28/2020	X	565.00	3,255.00
Transfer	09/28/2020	X	1,572.00	4,827.00
Transfer	09/30/2020	X	438.00	5,265.00
Deposit	09/30/2020	X	8,822.65	14,087.65
<b>Total Deposits and Credits</b>			14,087.65	14,087.65
<b>Total Cleared Transactions</b>			14,087.65	14,087.65
<b>Cleared Balance</b>			14,087.65	1,556,082.16
Register Balance as of 09/30/2020			14,087.65	1,556,082.16
<b>Ending Balance</b>			<b>14,087.65</b>	<b>1,556,082.16</b>



1:50 PM  
11/19/20

**Tulare Public Cemetery District**  
**Reconciliation Summary**  
10700 · Cash in Expansion Account (807), Period Ending 09/30/2020

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

1:54 PM  
11/19/20

**Tulare Public Cemetery District**  
**Reconciliation Detail**  
10700 - Cash in Expansion Account (807), Period Ending 09/30/2020

<u>Type</u>	<u>Date</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
<b>Beginning Balance</b>				75,292.30
<b>Cleared Transactions</b>				
<b>Deposits and Credits - 3 items</b>				
Transfer	09/09/2020	X	979.00	979.00
Deposit	09/30/2020	X	424.94	1,403.94
Transfer	09/30/2020	X	979.00	2,382.94
Total Deposits and Credits			2,382.94	2,382.94
Total Cleared Transactions			2,382.94	2,382.94
Cleared Balance			2,382.94	77,675.24
Register Balance as of 09/30/2020			2,382.94	77,675.24
<b>Ending Balance</b>			<b>2,382.94</b>	<b>77,675.24</b>

1:55 PM  
11/19/20

**Tulare Public Cemetery District**  
**Reconciliation Summary**  
10900 - Endowment - Unreserved (817), Period Ending 09/30/2020

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

1:55 PM  
11/19/20

**Tulare Public Cemetery District**  
**Reconciliation Detail**  
10900 - Endowment - Unreserved (817), Period Ending 09/30/2020

<u>Type</u>	<u>Date</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
<b>Beginning Balance</b>				344,792.60
<b>Cleared Transactions</b>				
<b>Deposits and Credits - 1 item</b>				
Deposit	09/30/2020	X	1,979.53	1,979.53
Total Deposits and Credits			1,979.53	1,979.53
Total Cleared Transactions			1,979.53	1,979.53
Cleared Balance			1,979.53	346,772.13
Register Balance as of 09/30/2020			1,979.53	346,772.13
<b>Ending Balance</b>			<b>1,979.53</b>	<b>346,772.13</b>

**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
<b>TOTALS</b>			<b>22</b>

**SEPTEMBER INTERMENTS 2019**

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

**SEPTEMBER INTERMENTS 2020**

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

	<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

<b>TOTAL</b>	<b>187</b>	<b>63</b>	<b>250</b>
<b>Percentage</b>	<b>75%</b>	<b>25%</b>	

	<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

<b>TOTAL</b>	<b>146</b>	<b>62</b>	<b>208</b>
<b>Percentage</b>	<b>70%</b>	<b>30%</b>	

	<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

<b>TOTAL</b>	<b>198</b>	<b>73</b>	<b>271</b>
<b>Percentage</b>	<b>73%</b>	<b>27%</b>	