

Tulare Public Cemetery District

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

AUDIT COMMITTEE AGENDA

Audit Committee Meeting
September 17, 2021
9:00 A.M.

PRELIMINARIES:

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

OPEN SESSION:

- 2.1 Approval of the August 20, 2021 Minutes
- 2.2 Approval of July 2021 August 2021 Financials
- 2.3 District Manager's Report

ADJOURNMENT:

OPEN SESSION AGENDA ITEMS NOTICE TO THE PUBLIC

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

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

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.

Tulare Public Cemetery District
Audit Committee Meeting Minutes
August 20, 2021

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting on July 20, 2021 was called to order at 9:03 A.M., at 900 E Kern Ave, Tulare, California by Committee Chair Steve Presant. Committee Members Linda Maloy, Jim Pennington, and Yolonda Allen were present. Manager Clara Bernardo was in attendance.

RECOGNITION OF VISITORS: There were two visitors.

OPEN SESSION:

2.1 – Presant approved Minutes of July 20, 2021 by consensus.

2.2 – Maloy moved to approve June 2021 financials. Vote (4-0)

2.3 – Discussion of Resolution moving Endowment Interest from Fund 773 totaling \$23,473.64 to Fund 817. Presant approved by consensus.

2.4 – Discussion of Resolution moving Endowment Interest Fund 817 totaling \$86,503.89 to Fund 772 or Fund 807 because of past capital project costs. Consensus of support and recommend to Fund 807.

2.5 – Discussion of Resolution updating Maximum Bank of the Sierra Revolving Fund Balance. Presant approved by consensus of support.

2.6 - Review of Proposed Price Increase of Fees.

2.7 – Manager made her report on four items.

ADJOURNMENT:

Committee Chair Presant adjourned the meeting at 11:04 A.M.

Respectfully Submitted,

Audit Committee Member

Tulare Public Cemetery District
Balance Sheet
 As of July 31, 2021

| | <u>Jul 31, 21</u> |
|---|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 00 · Clearing Acct. | 14,185.25 |
| 10100 · Petty Cash | 533.01 |
| 10150 · Bank of The Sierra - CHK ACCT | 2,034.55 |
| 10500 · Cash in Treasury (772) | 393,139.62 |
| 10600 · Endowment - Reserved (773) | |
| 1620 · Edowment Care 1620 | 316,017.92 |
| 10600 · Endowment - Reserved (773) - Other | <u>1,287,459.23</u> |
| Total 10600 · Endowment - Reserved (773) | 1,603,477.15 |
| 10700 · Cash in Expansion Account (807) | 95,421.40 |
| 10900 · Endowment - Unreserved (817) | <u>353,951.12</u> |
| Total Checking/Savings | 2,462,742.10 |
| Other Current Assets | |
| 10 · Customer Balance Due | 263.17 |
| 12001 · Undeposited Funds | <u>4,016.40</u> |
| Total Other Current Assets | 4,279.57 |
| Total Current Assets | 2,467,021.67 |
| TOTAL ASSETS | <u>2,467,021.67</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 20000 · Accounts Payable | <u>31,800.75</u> |
| Total Accounts Payable | 31,800.75 |
| Other Current Liabilities | |
| 24000 · Payroll Liabilities | 8,823.47 |
| 24010 · Pension Payable | 4,999.41 |
| 24020 · Health Insurance Payable | 538.99 |
| 25500 · Sales Tax Payable | <u>913.79</u> |
| Total Other Current Liabilities | 15,275.66 |
| Total Current Liabilities | 47,076.41 |
| Total Liabilities | 47,076.41 |
| Equity | |
| 30000 · Fund Balance | 2,264,918.96 |
| 31100 · Retain Earnings | 169,304.34 |
| Net Income | <u>-14,278.04</u> |
| Total Equity | 2,419,945.26 |
| TOTAL LIABILITIES & EQUITY | <u>2,467,021.67</u> |

Tulare Public Cemetery District Profit & Loss Budget Performance

July 2021

2:10 PM
09/15/21
Accrual Basis

| | Jul 21 | Budget | Jul 21 | YTD Budget | Annual Budget |
|---|---------------|----------------|---------------|----------------|------------------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 3999 · Total Beginning Cash Available | 0 | 32,618 | 0 | 32,618 | 391,418 |
| 4000 · County Taxes | | | | | |
| 4001 · Current Secured | 0 | 13,833 | 0 | 13,833 | 166,000 |
| 4006 · Current Unsecured | -0 | 750 | -0 | 750 | 9,000 |
| 4008 · Prior Secured | 0 | 253 | 0 | 253 | 3,040 |
| 4009 · Prior Unsecured | 0 | 11 | 0 | 11 | 130 |
| 4030 · Suppl Current Secured | 0 | 233 | 0 | 233 | 2,800 |
| 4033 · Suppl Prior Secured | 0 | 33 | 0 | 33 | 400 |
| 4060 · Residual Distributions | 0 | 542 | 0 | 542 | 6,500 |
| 4069 · PT Facilities | 0 | 492 | 0 | 492 | 5,900 |
| 5000 · Aid-Other Governmental Agencies | 0 | 3 | 0 | 3 | 30 |
| 5050 · Homeowners Property Tax Relief | 0 | 100 | 0 | 100 | 1,200 |
| 4000 · County Taxes - Other | 0 | 0 | 0 | 0 | 0 |
| Total 4000 · County Taxes | -0 | 16,250 | -0 | 16,250 | 195,000 |
| 4801 · Interest Income - 772 | 0 | 250 | 0 | 250 | 3,000 |
| 5400 · Charges for Current Services | 77,062 | 61,015 | 77,062 | 61,015 | 732,182 |
| 5805 · Misc. Revenue | 4,214 | 167 | 4,214 | 167 | 2,000 |
| 5834 · Restitution | 363 | 100 | 363 | 100 | 1,200 |
| 5835 · Other Revenue | 0 | 1,250 | 0 | 1,250 | 15,000 |
| Total Income | 81,639 | 111,650 | 81,639 | 111,650 | 1,339,800 |
| Expense | | | | | |
| 6000 · Payroll and Employee Benefits | | | | | |
| 6001 · Regular Payroll | 43,081 | 43,750 | 43,081 | 43,750 | 525,000 |
| 6002 · Overtime | 901 | 417 | 901 | 417 | 5,000 |
| 6004 · Health Insurance Benefits | 0 | 6,250 | 0 | 6,250 | 75,000 |
| 6005 · Extra Help | 0 | 333 | 0 | 333 | 4,000 |
| 6008 · Directors Fees | 0 | 333 | 0 | 333 | 4,000 |
| 6011 · Retirement-SD Portion | 8,349 | 3,750 | 8,349 | 3,750 | 45,000 |
| 6012 · Social Security and Medicare | 3,049 | 3,334 | 3,049 | 3,334 | 40,000 |
| 6015 · Workers Compensation Ins | 2,027 | 1,667 | 2,027 | 1,667 | 20,000 |
| 6016 · Unemployment Ins. | 145 | 250 | 145 | 250 | 3,000 |
| 6000 · Payroll and Employee Benefits - Other | 0 | 0 | 0 | 0 | 0 |
| Total 6000 · Payroll and Employee Benefits | 57,552 | 60,084 | 57,552 | 60,084 | 721,000 |
| 7003 · Penalties | 0 | 42 | 0 | 42 | 500 |
| 7004 · Clothing and Personal Supplies | 0 | 583 | 0 | 583 | 7,000 |
| 7005 · Telecommunications | 380 | 500 | 380 | 500 | 6,000 |
| 7006 · Vaults and Crypts | 6,605 | 6,250 | 6,605 | 6,250 | 75,000 |
| 7009 · Household Supplies | 433 | 125 | 433 | 125 | 1,500 |
| 7010 · Insurance | 0 | 1,667 | 0 | 1,667 | 20,000 |
| 7025 · Mileage Reimbursement Expense | 0 | 17 | 0 | 17 | 200 |

Tulare Public Cemetery District
Profit & Loss Budget Performance

2:10 PM
09/15/21
Accrual Basis

July 2021

| | Jul 21 | Budget | Jul 21 | YTD Budget | Annual Budget |
|---|----------------|----------------|----------------|----------------|------------------|
| 7030 · Maintenance and Repairs | | | | | |
| 70200 · Repair & Main. - Equipment | 4,230 | 0 | 4,230 | 0 | 0 |
| 70300 · Repair & Main. - Outside | 12,936 | 0 | 12,936 | 0 | 0 |
| 70400 · Repair & Main. - Building | 5,767 | 0 | 5,767 | 0 | 0 |
| 7030 · Maintenance and Repairs - Other | 0 | 9,167 | 0 | 9,167 | 110,000 |
| Total 7030 · Maintenance and Repairs | 22,933 | 9,167 | 22,933 | 9,167 | 110,000 |
| 7036 · Office Supplies and Expense | | | | | |
| 62000 · Office Supplies | 389 | 0 | 389 | 0 | 0 |
| 63000 · Computer Repairs and Expense | 0 | 0 | 0 | 0 | 0 |
| 7036 · Office Supplies and Expense - Other | 3,326 | 1,667 | 3,326 | 1,667 | 20,000 |
| Total 7036 · Office Supplies and Expense | 3,715 | 1,667 | 3,715 | 1,667 | 20,000 |
| 7039 · Miscellaneous | | | | | |
| 7043 · Professional Fees | 0 | 58 | 0 | 58 | 700 |
| 63500 · County Admin Fees | 0 | 0 | 0 | 0 | 0 |
| 68100 · Accounting | 670 | 0 | 670 | 0 | 0 |
| 68200 · Auditing | 0 | 0 | 0 | 0 | 0 |
| 68300 · Legal | 1,058 | 0 | 1,058 | 0 | 0 |
| 7043 · Professional Fees - Other | 0 | 4,167 | 0 | 4,167 | 50,000 |
| Total 7043 · Professional Fees | 1,728 | 4,167 | 1,728 | 4,167 | 50,000 |
| 7045 · Security | | | | | |
| 7059 · Publications and Legal Notices | 2,560 | 2,083 | 2,560 | 2,083 | 25,000 |
| 7073 · Training / Education | 0 | 250 | 0 | 250 | 3,000 |
| 7081 · Utilities | 150 | 833 | 150 | 833 | 10,000 |
| 77100 · SCE | 1,575 | 0 | 1,575 | 0 | 0 |
| 77200 · SO Cal Gas | 47 | 0 | 47 | 0 | 0 |
| 77300 · Water, Sewer and Disposal | 6,143 | 0 | 6,143 | 0 | 0 |
| 79000 · Waste Disposal | 0 | 0 | 0 | 0 | 0 |
| 7081 · Utilities - Other | 0 | 4,167 | 0 | 4,167 | 50,000 |
| Total 7081 · Utilities | 7,765 | 4,167 | 7,765 | 4,167 | 50,000 |
| 7425 · Taxes | | | | | |
| 8001 · Graves Repurchase | 0 | 108 | 0 | 108 | 1,300 |
| 8100 · Building and Improvements | 0 | 417 | 0 | 417 | 5,000 |
| 8300 · Equipment | 0 | 8,333 | 0 | 8,333 | 100,000 |
| | 0 | 11,133 | 0 | 11,133 | 133,600 |
| Total Expense | 103,821 | 111,651 | 103,821 | 111,651 | 1,339,800 |
| Net Ordinary Income | -22,182 | -1 | -22,182 | -1 | 0 |

Tulare Public Cemetery District
Profit & Loss Budget Performance

July 2021

2:10 PM
 09/15/21
 Accrual Basis

| | Jul 21 | Budget | Jul 21 | YTD Budget | Annual Budget |
|---|----------------|---------------|----------------|---------------|----------------|
| Other Income/Expense | | | | | |
| Other Income | | | | | |
| 9100 · Endowment - 773 | 7,904 | 5,000 | 7,904 | 5,000 | 60,000 |
| 9101 · Endowment Revenue -Current Serv | 0 | 2,083 | 0 | 2,083 | 25,000 |
| 9102 · Interest Income - Endowment 773 | 0 | 0 | 0 | 0 | 0 |
| 9100 · Endowment - 773 - Other | 7,904 | 7,083 | 7,904 | 7,083 | 85,000 |
| Total 9100 · Endowment - 773 | | | | | |
| 9200 · Fund for Future Expansion - 807 | | | | | |
| 9201 · Rent and Concessions - 807 | 0 | 1,250 | 0 | 1,250 | 15,000 |
| 9203 · Interest Income - 807 | 0 | 117 | 0 | 117 | 1,400 |
| 9204 · Future Expansion Current Serv | 0 | 1,250 | 0 | 1,250 | 15,000 |
| 9200 · Fund for Future Expansion - 807 - Other | 0 | 0 | 0 | 0 | 0 |
| Total 9200 · Fund for Future Expansion - 807 | | | | | |
| 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 | | | | | |
| Total Other Income | 7,904 | 10,117 | 7,904 | 10,117 | 121,400 |
| Other Expense | | | | | |
| 7432 · Appropriation for Contingencies | 0 | 10,117 | 0 | 10,117 | 121,400 |
| Total Other Expense | 0 | 10,117 | 0 | 10,117 | 121,400 |
| Net Other Income | 7,904 | 0 | 7,904 | 0 | 0 |
| Net Income | -14,278 | -1 | -14,278 | -1 | 0 |



Date 7/30/21 Page 1

9926039

Tulare Public Cemetery District
 900 E Kern Ave
 Tulare CA 93274



Checking Account

| | | | |
|---------------------|------------|------------------------------|----------------------|
| Public Demand | | Number of Enclosures | 53 |
| Account Number | xxxxxx7367 | Statement Dates | 7/01/21 thru 8/01/21 |
| Previous Balance | 22,602.60 | Days in the statement period | 32 |
| 10 Deposits/Credits | 90,211.91 | Average Ledger | 16,839.32 |
| 63 Checks/Debits | 106,551.67 | Average Collected | 13,613.62 |
| Service Charge | .00 | | |
| Interest Paid | .00 | | |
| Ending Balance | 6,262.84 | | |

Deposits and Credits

| Date | Description | Amount |
|------|------------------------------------|-----------|
| 7/02 | VENDR PYMT COUNTY OF TULARE CCD | 505.00 |
| 7/02 | VENDR PYMT COUNTY OF TULARE CCD | 7,166.69 |
| 7/16 | VENDR PYMT COUNTY OF TULARE CCD | 871.31 |
| 7/16 | VENDR PYMT COUNTY OF TULARE CCD | 5,650.70 |
| 7/16 | VENDR PYMT COUNTY OF TULARE CCD | 6,687.51 |
| 7/16 | VENDR PYMT COUNTY OF TULARE CCD | 8,765.63 |
| 7/23 | VENDR PYMT COUNTY OF TULARE CCD | 3,222.04 |
| 7/23 | VENDR PYMT COUNTY OF TULARE CCD | 3,597.77 |
| 7/23 | VENDR PYMT COUNTY OF TULARE CCD | 19,137.74 |
| 7/30 | Business Deposit | 34,607.52 |





Date 7/30/21 Page 2

Public Demand

XXXXXX7367 (Continued)

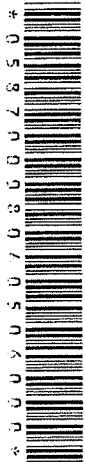
Other Debits

Table with columns: Date, Description, Amount. Rows include INVOICE PAYCHEX EIB, TAXES PAYCHEX TPS, Payment ATT, DIRECTPAY SO CAL EDISON CO, Utilities City of Tulare, Payment ATT, Payment ATT, GARNISH PAYCHEX CGS, TAXES PAYCHEX TPS, PAYROLL PAYCHEX INC.

Checks in Numerical Order

Table with columns: Date, Check No, Amount, Date, Check No, Amount. Lists check numbers from 2778 to 2813 and their corresponding amounts.

* Denotes missing check numbers



Public Demand

XXXXXX7367 (Continued)

Checks in Numerical Order

| Date | Check No | Amount | Date | Check No | Amount |
|------|----------|----------|------|----------|----------|
| 7/27 | 2840 | 77.21 | 7/12 | 10021* | 1,078.38 |
| 7/28 | 2841 | 201.35 | 7/02 | 10026* | 2,312.66 |
| 7/28 | 2842 | 1,058.00 | 7/02 | 10029* | 2,259.72 |
| 7/28 | 2843 | 2,354.41 | 7/30 | 10036* | 2,312.65 |
| 7/27 | 2844 | 1,250.94 | | | |

* Denotes missing check numbers

Daily Balance Information

| Date | Balance | Date | Balance | Date | Balance |
|------|-----------|------|-----------|------|-----------|
| 7/01 | 16,066.22 | 7/13 | 10,234.52 | 7/26 | 29,257.25 |
| 7/02 | 15,336.06 | 7/14 | 2,004.02 | 7/27 | 25,173.81 |
| 7/06 | 14,036.06 | 7/16 | 23,856.64 | 7/28 | 9,064.82 |
| 7/07 | 13,704.56 | 7/19 | 23,242.64 | 7/29 | 4,537.64 |
| 7/08 | 12,018.44 | 7/20 | 18,940.69 | 7/30 | 6,262.84 |
| 7/12 | 10,940.06 | 7/23 | 40,664.78 | | |

Keep Climbing

**Tulare Public Cemetary District
Reconciliation Detail
10150 - Bank of the Sierra - CHK ACCT, Period Ending 07/31/2021**

| Type | Date | | Name | Clr | Amount | Balance |
|---------------------------------------|------------|-------|--------------------------|-----|-----------|------------------|
| Beginning Balance | | | | | | 22,602.60 |
| Cleared Transactions | | | | | | |
| Checks and Payments - 66 items | | | | | | |
| Bill Pmt -Check | 04/28/2021 | 2701 | AT & T Phone's | X | -535.23 | -535.23 |
| Bill Pmt -Check | 04/28/2021 | 2706 | National Business | X | -1,387.89 | -1,923.12 |
| Bill Pmt -Check | 04/28/2021 | 2711 | AT & T Mobility | X | -135.96 | -2,059.08 |
| Bill Pmt -Check | 06/04/2021 | 2778 | Reed Shaffer | X | -1,686.12 | -3,745.20 |
| Bill Pmt -Check | 06/18/2021 | 2789 | CNA Surety | X | -331.50 | -4,076.70 |
| Bill Pmt -Check | 06/24/2021 | 2786 | Barnes Memorials | X | -1,300.00 | -5,376.70 |
| Bill Pmt -Check | 06/24/2021 | 2787 | CARQUEST AUTO ... | X | -51.95 | -5,428.65 |
| Check | 07/01/2021 | EFT | Paychex of New Yor... | X | -6,197.08 | -11,625.73 |
| Bill Pmt -Check | 07/01/2021 | 2790 | | X | -3,829.47 | -15,455.20 |
| Check | 07/01/2021 | 10026 | | X | -2,312.66 | -17,767.86 |
| Check | 07/01/2021 | 10029 | | X | -2,259.72 | -20,027.58 |
| Check | 07/01/2021 | 10021 | | X | -1,078.38 | -21,105.96 |
| Check | 07/01/2021 | EFT | Paychex of New Yor... | X | -287.35 | -21,393.31 |
| Bill Pmt -Check | 07/06/2021 | 2799 | CALPERS | X | -3,832.53 | -25,225.84 |
| Bill Pmt -Check | 07/06/2021 | 2798 | California Departme... | X | -2,318.17 | -27,544.01 |
| Bill Pmt -Check | 07/06/2021 | 2804 | Pacific Employers | X | -505.00 | -28,049.01 |
| Bill Pmt -Check | 07/06/2021 | 2801 | Lowe's | X | -207.66 | -28,256.67 |
| Bill Pmt -Check | 07/06/2021 | 2803 | Morris Levin & Son | X | -152.88 | -28,409.55 |
| Bill Pmt -Check | 07/06/2021 | 2792 | Carlos Ramos | X | -150.00 | -28,559.55 |
| Bill Pmt -Check | 07/06/2021 | 2791 | Alberto Aguilar | X | -125.00 | -28,684.55 |
| Bill Pmt -Check | 07/06/2021 | 2800 | Ewing Irrigation & L... | X | -122.53 | -28,807.08 |
| Bill Pmt -Check | 07/06/2021 | 2805 | SoCalGas | X | -22.18 | -28,829.26 |
| Bill Pmt -Check | 07/07/2021 | EFT | City of Tulare | X | -4,279.77 | -33,109.03 |
| Bill Pmt -Check | 07/07/2021 | EFT | AT & T Phone's | X | -70.00 | -33,179.03 |
| Bill Pmt -Check | 07/09/2021 | 2806 | | X | -207.98 | -33,387.01 |
| Bill Pmt -Check | 07/15/2021 | 2823 | Tulare County Coun... | X | -2,589.94 | -35,976.95 |
| Bill Pmt -Check | 07/15/2021 | 2807 | Agri-Turf Distributin... | X | -2,454.03 | -38,430.98 |
| Bill Pmt -Check | 07/15/2021 | 2814 | Illinois MidWest Ins... | X | -2,027.00 | -40,457.98 |
| Bill Pmt -Check | 07/15/2021 | EFT | Southern California ... | X | -1,574.80 | -42,032.78 |
| Bill Pmt -Check | 07/15/2021 | 2817 | Linder Equip CO. | X | -1,556.84 | -43,589.62 |
| Bill Pmt -Check | 07/15/2021 | 2812 | Element Security So... | X | -1,270.00 | -44,859.62 |
| Bill Pmt -Check | 07/15/2021 | 2824 | Waste Management... | X | -1,036.65 | -45,896.27 |
| Bill Pmt -Check | 07/15/2021 | 2820 | Reed Shaffer | X | -871.31 | -46,767.58 |
| Bill Pmt -Check | 07/15/2021 | 2819 | Office Depot | X | -800.90 | -47,568.48 |
| Bill Pmt -Check | 07/15/2021 | 2822 | Roche Oil, Inc. | X | -793.62 | -48,362.10 |
| Bill Pmt -Check | 07/15/2021 | 2825 | Zee Medical Service... | X | -649.72 | -49,011.82 |
| Bill Pmt -Check | 07/15/2021 | 2808 | Armando's Locksmit... | X | -614.00 | -49,625.82 |
| Bill Pmt -Check | 07/15/2021 | 2815 | James E. Pennington | X | -462.84 | -50,088.66 |
| Bill Pmt -Check | 07/15/2021 | 2818 | Morris Levin & Son | X | -273.00 | -50,361.66 |
| Bill Pmt -Check | 07/15/2021 | 2811 | christy Valut CO.,Inc. | X | -250.00 | -50,611.66 |
| Bill Pmt -Check | 07/15/2021 | 2816 | Leaf | X | -210.36 | -50,822.02 |
| Bill Pmt -Check | 07/15/2021 | 2810 | CA Turf Equipment ... | X | -122.30 | -50,944.32 |
| Bill Pmt -Check | 07/15/2021 | 2809 | Asco Pacific | X | -79.44 | -51,023.76 |
| Bill Pmt -Check | 07/15/2021 | 2826 | Res Com | X | -45.00 | -51,068.76 |
| Bill Pmt -Check | 07/15/2021 | 2821 | Res Com | X | -45.00 | -51,113.76 |
| Bill Pmt -Check | 07/15/2021 | 2813 | Home Depot Cedit ... | X | -23.63 | -51,137.39 |
| Bill Pmt -Check | 07/20/2021 | 2832 | CA Turf Equipment ... | X | -9,610.59 | -60,747.98 |
| Bill Pmt -Check | 07/20/2021 | 2828 | Andy Hinojosa III CPA | X | -3,520.00 | -64,267.98 |
| Bill Pmt -Check | 07/20/2021 | 2838 | Reed Shaffer | X | -2,932.52 | -67,200.50 |
| Bill Pmt -Check | 07/20/2021 | 2843 | US Bank Equipment... | X | -2,354.41 | -69,554.91 |
| Bill Pmt -Check | 07/20/2021 | 2835 | Element Security So... | X | -1,290.00 | -70,844.91 |
| Bill Pmt -Check | 07/20/2021 | 2844 | Wilbur - Ellis Comp... | X | -1,250.94 | -72,095.85 |

**Tulare Public Cemetary District
Reconciliation Detail
10150 - Bank of the Sierra - CHK ACCT, Period Ending 07/31/2021**

| Type | Date | | Name | Clr | Amount | Balance |
|--|------------|-------|------------------------|-----|--------------------|--------------------|
| Bill Pmt -Check | 07/20/2021 | 2842 | Tulare County Coun... | X | -1,058.00 | -73,153.85 |
| Bill Pmt -Check | 07/20/2021 | 2839 | RIGO'S SIGNS | X | -671.15 | -73,825.00 |
| Bill Pmt -Check | 07/20/2021 | 2837 | Morris Levin & Son | X | -540.67 | -74,365.67 |
| Bill Pmt -Check | 07/20/2021 | 2833 | California Busnines... | X | -472.71 | -74,838.38 |
| Bill Pmt -Check | 07/20/2021 | 2834 | CALPERS | X | -301.00 | -75,139.38 |
| Bill Pmt -Check | 07/20/2021 | 2841 | Soap Man | X | -201.35 | -75,340.73 |
| Bill Pmt -Check | 07/20/2021 | 2840 | Roche Oil, Inc. | X | -77.21 | -75,417.94 |
| Bill Pmt -Check | 07/20/2021 | 2830 | AT & T Mobility | X | -52.20 | -75,470.14 |
| Check | 07/27/2021 | EFT | AT & T Phone's | X | -174.36 | -75,644.50 |
| Check | 07/28/2021 | EFT | AT & T Phone's | X | -83.93 | -75,728.43 |
| Check | 07/30/2021 | EFT | Paychex of New Yor... | X | -19,797.51 | -95,525.94 |
| Check | 07/30/2021 | EFT | Paychex of New Yor... | X | -10,140.16 | -105,666.10 |
| Check | 07/30/2021 | 10036 | | X | -2,312.65 | -107,978.75 |
| Check | 07/30/2021 | EFT | Paychex of New Yor... | X | -632.00 | -108,610.75 |
| Total Checks and Payments | | | | | -108,610.75 | -108,610.75 |
| Deposits and Credits - 13 items | | | | | | |
| Transfer | 07/02/2021 | | | X | 505.00 | 505.00 |
| Transfer | 07/02/2021 | | | X | 871.31 | 1,376.31 |
| Transfer | 07/02/2021 | | | X | 7,166.69 | 8,543.00 |
| Transfer | 07/16/2021 | | | X | 5,650.70 | 14,193.70 |
| Transfer | 07/16/2021 | | | X | 6,687.51 | 20,881.21 |
| Transfer | 07/16/2021 | | | X | 8,765.63 | 29,646.84 |
| Transfer | 07/23/2021 | | | X | 3,222.04 | 32,868.88 |
| Transfer | 07/23/2021 | | | X | 3,597.77 | 36,466.65 |
| Transfer | 07/23/2021 | | | X | 19,137.74 | 55,604.39 |
| Deposit | 07/30/2021 | | | X | 34,607.52 | 90,211.91 |
| General Journal | 07/31/2021 | 31 | | X | 135.96 | 90,347.87 |
| General Journal | 07/31/2021 | 31 | | X | 535.23 | 90,883.10 |
| General Journal | 07/31/2021 | 31 | | X | 1,387.89 | 92,270.99 |
| Total Deposits and Credits | | | | | 92,270.99 | 92,270.99 |
| Total Cleared Transactions | | | | | -16,339.76 | -16,339.76 |
| Cleared Balance | | | | | -16,339.76 | 6,262.84 |
| Uncleared Transactions | | | | | | |
| Checks and Payments - 7 items | | | | | | |
| Bill Pmt -Check | 06/17/2021 | 2888 | CA Turf Equipment | | -82.09 | -82.09 |
| Bill Pmt -Check | 06/18/2021 | 2793 | AT & T Phone's | | -70.00 | -152.09 |
| Bill Pmt -Check | 07/07/2021 | TBP | CARQUEST AUTO | | -5.69 | -157.78 |
| Bill Pmt -Check | 07/20/2021 | 2829 | Asco Pacific | | -669.95 | -827.73 |
| Bill Pmt -Check | 07/20/2021 | 2836 | Ewing Irrigation | | -441.66 | -1,269.39 |
| Bill Pmt -Check | 07/20/2021 | 2831 | Battery Pro | | -129.90 | -1,399.29 |
| Bill Pmt -Check | 07/20/2021 | 2845 | California Department | | -2,829.00 | -4,228.29 |
| Total Checks and Payments | | | | | -4,228.29 | -4,228.29 |
| Total Uncleared Transactions | | | | | -4,228.29 | -4,228.29 |
| Register Balance as of 07/31/2021 | | | | | -20,568.05 | 2,034.55 |

**Tulare Public Cemetery District
Reconciliation Detail
10500 -Cash in Treasury (772), Period Ending 07/31/2021**

| Type | Date | Name | Clr | Amount | Balance |
|--|------------|---------------------|-----|-------------------|-------------------|
| Beginning Balance | | | | | 401,975.11 |
| Cleared Transactions | | | | | |
| Checks and Payments - 10 items | | | | | |
| Transfer | 07/02/2021 | | X | -7,166.69 | -7,166.69 |
| Transfer | 07/02/2021 | | X | -871.31 | -8,038.00 |
| Transfer | 07/02/2021 | | X | -505.00 | -8,543.00 |
| Transfer | 07/16/2021 | | X | -8,765.63 | -17,308.63 |
| Transfer | 07/16/2021 | | X | -6,687.51 | -23,996.14 |
| Transfer | 07/22/2021 | | X | -5,650.70 | -29,646.84 |
| Check | 07/22/2021 | | X | -0.13 | -29,646.97 |
| Transfer | 07/23/2021 | | X | -19,137.74 | -48,784.71 |
| Transfer | 07/23/2021 | | X | -3,597.77 | -52,382.48 |
| Transfer | 07/23/2021 | | X | -3,222.04 | -55,604.52 |
| Total Checks and Payments | | | | -55,604.52 | -55,604.52 |
| Deposits and Credits - 4 items | | | | | |
| Transfer | 07/01/2021 | | X | 14,892.25 | 14,892.25 |
| Transfer | 07/09/2021 | | X | 30,520.80 | 45,413.05 |
| Transfer | 07/19/2021 | | X | 19,537.00 | 64,950.05 |
| Transfer | 07/26/2021 | | X | 16,426.50 | 81,376.55 |
| Total Deposits and Credits | | | | 81,376.55 | 81,376.55 |
| Total Cleared Transactions | | | | 25,772.03 | 25,772.03 |
| Cleared Balance | | | | 25,772.03 | 427,747.14 |
| Uncleared Transactions | | | | | |
| Checks and Payments - 1 items | | | | | |
| Transfer | 07/30/2021 | EFT Tulare Cemetery | | -34,607.52 | -34,607.52 |
| Total Checks and Payments | | | | -34,607.52 | -34,607.52 |
| Total Uncleared Transactions | | | | -34,607.52 | -34,607.52 |
| Register Balance as of 07/31/2021 | | | | -8,835.49 | 393,139.62 |

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09/10/21

Tulare Public Cemetery District
Reconciliation Detail
10600 · Endowment - Reserved (773), Period Ending 07/31/2021

| Type | Date | Num | Name | Clr | Amount | Balance |
|--------------------------------------|------------|-----|------|-----|-----------------|---------------------|
| Beginning Balance | | | | | | 1,596,895.15 |
| Cleared Transactions | | | | | | |
| Deposits and Credits - 1 item | | | | | | |
| Transfer | 07/31/2021 | | | X | 6,582.00 | 6,582.00 |
| Total Deposits and Credits | | | | | 6,582.00 | 6,582.00 |
| Total Cleared Transactions | | | | | 6,582.00 | 6,582.00 |
| Cleared Balance | | | | | 6,582.00 | 1,603,477.15 |
| Register Balance as of 07/31/2021 | | | | | 6,582.00 | 1,603,477.15 |
| Ending Balance | | | | | 6,582.00 | 1,603,477.15 |

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09/10/21

Tulare Public Cemetery District
Reconciliation Detail

10700 - Cash in Expansion Account (807), Period Ending 07/31/2021

| <u>Type</u> | <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Clr</u> | <u>Amount</u> | <u>Balance</u> |
|-----------------------------------|-------------|------------|-------------|------------|---------------|------------------|
| Beginning Balance | | | | | | 95,421.40 |
| Cleared Balance | | | | | | 95,421.40 |
| Register Balance as of 07/31/2021 | | | | | | 95,421.40 |
| Ending Balance | | | | | | 95,421.40 |

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09/10/21

**Tulare Public Cemetery District
Reconciliation Detail**

10900 - Endowment - Unreserved (817), Period Ending 07/31/2021

| <u>Type</u> | <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Clr</u> | <u>Amount</u> | <u>Balance</u> |
|-----------------------------------|-------------|------------|-------------|------------|---------------|-------------------|
| Beginning Balance | | | | | | 353,951.12 |
| Cleared Balance | | | | | | 353,951.12 |
| Register Balance as of 07/31/2021 | | | | | | 353,951.12 |
| Ending Balance | | | | | | 353,951.12 |