

Tulare Public Cemetery District

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

AUDIT COMMITTEE AGENDA

Audit Committee Meeting
September 21, 2020
1:00 P.M.

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 August 28, 2020 Minutes.
- 2.2 Approval of the July, and August 2020 Financials.
- 2.3 Review of Proposed Purchase Policy
- 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.

Tulare Public Cemetery District
Audit Committee Minutes
August 28, 2020

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting of June 22, 2020 was called to order at 9:00 am, at the district office, 900 E Kern Avenue, Tulare, California by Committee Member Stephen Presant. Committee Member present were Jim Pennington.

Committee Member Linda Maloy was absent.

Leonor Castaneda was in attendance.

RECOGNITION OF VISITORS: There were no visitors

The minutes of June 22, 2020 were approved as presented. (2-0)

The June 2020 Financials were approved (2-0)

Review request by Trustee Gilson to have the Monthly Check Register signed off by all Board Members. Not approved (0-2)

Review Draft Resolution for Revolving Fund with new Budget amount. Approved (2-0)

Reviewed Draft Resolution to Transfer Endowment Interest for F/Y 2019-2020 to Fund 817. Approved (2-0)

MANAGER'S REPORT

Concern that Tulare County was delaying the monthly documentation to the office of our financials because of reduced staffing caused by coronavirus.

With nothing further on the agenda Audit Committee Member Presant adjourned the meeting at 9:45 a.m.

Respectfully Submitted

Audit Committee Member

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

	<u>Jul 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	29,804.50
10100 · Petty Cash	371.78
10150 · Bank of The Sierra - CHK ACCT	54,305.08
10500 · Cash in Treasury (772)	268,353.31
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,218,887.59
Total 10600 · Endowment - Reserved (773)	<u>1,534,905.51</u>
10700 · Cash in Expansion Account (807)	72,683.30
10900 · Endowment - Unreserved (817)	344,792.60
Total Checking/Savings	<u>2,305,216.08</u>
Other Current Assets	
10 · Customer Balance Due	263.17
12001 · Undeposited Funds	-1,898.00
Total Other Current Assets	<u>-1,634.83</u>
Total Current Assets	<u>2,303,581.25</u>
TOTAL ASSETS	<u><u>2,303,581.25</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	9,476.04
Total Accounts Payable	<u>9,476.04</u>
Other Current Liabilities	
24000 · Payroll Liabilities	6,653.26
24010 · Pension Payable	3,219.06
24020 · Health Insurance Payable	1,253.78
25500 · Sales Tax Payable	2,913.35
Total Other Current Liabilities	<u>14,039.45</u>
Total Current Liabilities	<u>23,515.49</u>
Total Liabilities	23,515.49
Equity	
30000 · Opening Balance Equity	2,282,733.86
31100 · Retain Earnings	-11,416.77
Net Income	8,748.67
Total Equity	<u>2,280,065.76</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,303,581.25</u></u>

Tulare Public Cemetery District
Profit & Loss Budget Performance
July 2020

	Jul 20	Budget	Jul 20	YTD Budget	Annual Bud...
Ordinary Income/Expense					
Income					
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	172	167	172	167	2,000
5834 · Restitution	100	100	100	100	1,200
5835 · Other Revenue	0	667	0	667	8,000
Total Income	92,772	77,997	92,772	77,997	935,963
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	0	333	0	333	4,000
6011 · Retirement-SD Portion	3,962	3,125	3,962	3,125	37,500
6012 · Social Security and Medicare	4,720	2,654	4,720	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	6,982	0	6,982	0	0
Total 6000 · Payroll and Employee Benefits	73,625	44,605	73,625	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
7043 · Professional Fees	1,857	3,333	1,857	3,333	40,000

Tulare Public Cemetery District
Profit & Loss Budget Performance
July 2020

	Jul 20	Budget	Jul 20	YTD Budget	Annual Bud...
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	2,281	3,333	2,281	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	95,574	100,646	95,574	100,646	1,207,757
Net Ordinary Income	-2,802	-22,649	-2,802	-22,649	-271,794
Other Income/Expense					
Other Income					
9100 · Endowment	10,572	5,000	10,572	5,000	60,000
9101 · Endowment Revenue	0	2,500	0	2,500	30,000
9102 · Interest Income - EC	0	0	0	0	0
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	0	750	0	750	9,000
9201 · Rent and Concessions - 807	0	117	0	117	1,400
9203 · Interest Income - 807	979	1,250	979	1,250	15,000
9204 · Future Expansion Current Servic	0	0	0	0	0
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	0	417	0	417	5,000
9301 · Interest Income - 817	0	0	0	0	0
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
Other Expense					

1:40 PM
 09/20/20
 Accrual Basis

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

	Jul 20	Budget	Jul 20	YTD Budget	Annual Bud...
7432 · Appropriation for Contingencies	0	10,833	0	10,833	130,000
Total Other Expense	0	10,833	0	10,833	130,000
Net Other Income	11,551	-800	11,551	-800	-9,600
Net Income	8,749	-23,449	8,749	-23,449	-281,394

2:40 PM
08/18/20

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
Reconciliation Detail
10150 - Bank of The Sierra - CHK ACCT, Period Ending 07/31/2020

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						
						67,241.97
Cleared Transactions						
Checks and Payments - 71 items						
Bill Pmt-Check	06/02/2020	2011	Res Com	X	-45.00	-45.00
Bill Pmt-Check	06/11/2020	2027	Res Com	X	-45.00	-90.00
Bill Pmt-Check	06/22/2020	2038	Polyguard & CO	X	-4,650.00	-4,740.00
Bill Pmt-Check	06/22/2020	2041	Tulare County Coun...	X	-1,109.91	-5,849.91
Bill Pmt-Check	06/22/2020	2039	RIGOS SIGNS	X	-637.25	-6,487.16
Bill Pmt-Check	06/22/2020	2034	CA Turf Equipment ...	X	-432.55	-6,919.71
Bill Pmt-Check	06/22/2020	2040	Soap Man	X	-129.90	-7,049.61
Bill Pmt-Check	06/22/2020	2045	Valley Expetec	X	-123.75	-7,173.36
Bill Pmt-Check	06/22/2020	2047	Visalia Times Delta	X	-104.15	-7,277.51
Bill Pmt-Check	06/22/2020	2046	Vicki Gilson	X	-100.00	-7,377.51
Bill Pmt-Check	06/22/2020	2032	Alberto Aguilar	X	-100.00	-7,477.51
Bill Pmt-Check	06/22/2020	2042	Tulare First Baptist ...	X	-100.00	-7,577.51
Bill Pmt-Check	06/22/2020	2033	Battery Pro	X	-88.00	-7,665.51
Liability Check	06/29/2020	2068	Health Benefits Unit	X	-6,298.21	-13,963.72
Liability Check	06/29/2020	2070	Department of Child ...	X	-268.00	-14,231.72
Bill Pmt-Check	06/30/2020	2076	Morris Levin & Son	X	-3,224.41	-17,456.13
Bill Pmt-Check	06/30/2020	2074	Illinois MidWest Insu...	X	-2,028.00	-19,484.13
Bill Pmt-Check	06/30/2020	2072	Ewing Irrigation & La...	X	-758.99	-20,243.12
Bill Pmt-Check	06/30/2020	2088	Seacoast Business ...	X	-738.40	-20,981.52
Bill Pmt-Check	06/30/2020	2075	Lowes	X	-506.34	-21,487.86
Bill Pmt-Check	06/30/2020	2073	Gary V. Burrows Inc.	X	-324.16	-21,812.02
Bill Pmt-Check	06/30/2020	2082	Wizix	X	-229.60	-22,041.62
Bill Pmt-Check	06/30/2020	2071	Alberto Aguilar	X	-100.00	-22,141.62
Bill Pmt-Check	06/30/2020	2084	Vicki Gilson	X	-100.00	-22,241.62
Bill Pmt-Check	06/30/2020	2081	Tulare First Baptist ...	X	-100.00	-22,341.62
Bill Pmt-Check	06/30/2020	2078	Res Com	X	-45.00	-22,386.62
Bill Pmt-Check	06/30/2020	2079	SocCalGas	X	-22.67	-22,409.29
Paycheck	07/01/2020	2059	Castaneda, Leonor C	X	-3,552.54	-25,961.83
Paycheck	07/01/2020	2060	Faria, David A	X	-2,928.15	-28,889.98
Paycheck	07/01/2020	2065	Miller, Philip C	X	-2,901.92	-31,791.90
Paycheck	07/01/2020	2067	Viera, Brian Keith	X	-2,648.18	-34,440.08
Paycheck	07/01/2020	2066	Schneider, Phyllis A	X	-2,509.36	-36,949.44
Paycheck	07/01/2020	2064	Jones, Jr., Bobby G...	X	-2,407.50	-39,356.94
Paycheck	07/01/2020	2061	Harrison, Chris E.	X	-2,269.64	-41,626.58
Paycheck	07/01/2020	2063	Jimenez, Javier E.	X	-1,919.95	-43,546.53
Paycheck	07/01/2020	2062	Hernandez, Epifanio H	X	-1,919.39	-45,465.92

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

Type	Date	Num	Name	Clr	Amount	Balance
Liability Check	07/01/2020	2069	Department of Child ...	X	-421.00	-45,886.92
Liability Check	07/02/2020	E-pay	United States Treas...	X	-6,113.36	-52,000.28
Liability Check	07/02/2020	E-pay	EDD	X	-678.25	-52,678.53
Bill Pmt-Check	07/08/2020	AUTO...	CALPERS	X	-1,518.17	-54,196.70
Bill Pmt-Check	07/08/2020	AUTO...	CALPERS	X	-1,505.78	-55,702.48
Bill Pmt-Check	07/14/2020	AUTO...	AT & T Phone's	X	-70.00	-55,772.48
Bill Pmt-Check	07/15/2020	AUTO...	Southern California ...	X	-1,512.54	-57,285.02
Bill Pmt-Check	07/15/2020	AUTO...	AT & T Mobility	X	-73.15	-57,358.17
Bill Pmt-Check	07/17/2020	2095	Insurica	X	-3,650.00	-61,008.17
Check	07/17/2020	2087	State Board of Equal...	X	-1,075.00	-62,083.17
Bill Pmt-Check	07/17/2020	2101	Waste Management/...	X	-746.84	-62,830.01
Bill Pmt-Check	07/17/2020	2098	Seacoast Business ...	X	-738.40	-63,568.41
Bill Pmt-Check	07/17/2020	2096	Office Depot	X	-691.04	-64,259.45
Bill Pmt-Check	07/17/2020	2093	Gary V. Burrows Inc.	X	-376.51	-64,635.96
Bill Pmt-Check	07/17/2020	2091	Chris Harrison	X	-255.00	-64,890.96
Bill Pmt-Check	07/17/2020	2089	California Industrial ...	X	-102.71	-64,993.67
Bill Pmt-Check	07/17/2020	2099	Soap Man	X	-94.18	-65,087.85
Bill Pmt-Check	07/17/2020	2100	US Bank Equipment ...	X	-89.23	-65,177.08
Bill Pmt-Check	07/17/2020	2094	Home Depot Credit S...	X	-70.26	-65,247.34
Bill Pmt-Check	07/17/2020	2097	Res Com	X	-45.00	-65,292.34
Bill Pmt-Check	07/17/2020	2090	CALPERS	X	-24.89	-65,317.23
Bill Pmt-Check	07/17/2020	2102	Wizix	X	-12.00	-65,329.23
Bill Pmt-Check	07/20/2020	AUTO...	City of Tulare	X	-3,391.28	-68,720.51
Bill Pmt-Check	07/21/2020	2107	Polyguard & CO	X	-4,650.00	-73,370.51
Bill Pmt-Check	07/21/2020	2103	Baker Supplies and ...	X	-677.52	-74,048.03
Bill Pmt-Check	07/21/2020	2109	USA Printing And Gr...	X	-486.08	-74,534.11
Bill Pmt-Check	07/21/2020	2111	Another Potter Porta...	X	-381.01	-74,915.12
Bill Pmt-Check	07/21/2020	2106	M. Green and Comp...	X	-118.00	-75,033.12
Bill Pmt-Check	07/21/2020	2104	Central California Im...	X	-77.29	-75,110.41
Bill Pmt-Check	07/21/2020	2108	SocCalGas	X	-21.60	-75,132.01
Paycheck	07/28/2020	AUTO...	AT & T Phone's	X	-170.76	-75,302.77
Bill Pmt-Check	07/28/2020	2112	Hernandez, Epifanio H	X	-2,411.99	-77,714.76
Bill Pmt-Check	07/28/2020	AUTO...	AT & T Phone's	X	-182.78	-77,897.54
Bill Pmt-Check	07/28/2020	AUTO...	Intuit	X	-14.00	-77,911.54
Paycheck	07/31/2020	2114	Faria, David A	X	-3,198.14	-81,109.68

Total Checks and Payments

-81,109.68

Deposits and Credits - 3 items

25,000.00

Transfer 07/08/2020

X

25,000.00

25,000.00

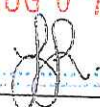
Tulare Public Cemetery District
Reconciliation Detail
10150 - Bank of The Sierra - CHK ACCT, Period Ending 07/31/2020

Type	Date	Num	Name	Clr	Amount	Balance
Transfer	07/31/2020			X	25,000.00	50,000.00
Transfer	07/31/2020			X	45,000.00	95,000.00
Total Deposits and Credits					95,000.00	95,000.00
Total Cleared Transactions					13,890.32	13,890.32
Cleared Balance					13,890.32	81,132.29
Uncleared Transactions						
Checks and Payments - 26 items						
Liability Check	07/02/2020	2085	Franchise Tax Board		-50.00	-50.00
Bill Pmt -Check	07/17/2020	2092	Ewing Irrigation & La...		-676.43	-726.43
Bill Pmt -Check	07/12/2020	2110	James G Parker Ins...		-331.50	-1,057.93
Bill Pmt -Check	07/12/2020	2105	Ewing Irrigation & La...		-16.10	-1,074.03
Liability Check	07/29/2020	2131	Department of Child ...		-421.00	-1,495.03
Liability Check	07/30/2020		United States Treas...		-552.52	-2,047.55
Liability Check	07/30/2020		EDD		-150.97	-2,198.52
Liability Check	07/30/2020		EDD		-33.90	-2,232.42
Liability Check	07/30/2020		United States Treas...		-30.19	-2,262.61
Paycheck	07/31/2020	2113	Castaneda, Leonor C		-3,407.73	-5,670.34
Paycheck	07/31/2020	2118	Miller, Phillip C		-3,118.46	-8,788.80
Paycheck	07/31/2020	2120	Viera, Brian Keith		-2,844.45	-11,633.25
Paycheck	07/31/2020	2117	Jones, Jr., Bobby G...		-2,740.49	-14,373.74
Paycheck	07/31/2020	2115	Harrison, Chris E.		-2,576.41	-16,950.15
Paycheck	07/31/2020	2119	Schneider, Phyllis A		-2,267.10	-19,511.40
Paycheck	07/31/2020	2116	Jimenez, Javier E.		-2,267.10	-21,778.50
Paycheck	07/31/2020	2126	Morris Levin & Son		-1,560.66	-23,339.16
Bill Pmt -Check	07/31/2020	2121	Armando's Locksmit...		-1,443.00	-24,782.16
Bill Pmt -Check	07/31/2020	2127	Seacoast Business ...		-728.25	-25,510.41
Bill Pmt -Check	07/31/2020	2124	InfoUSA Marketing, L...		-339.35	-25,849.76
Bill Pmt -Check	07/31/2020	2128	Soap Man		-324.75	-26,174.51
Bill Pmt -Check	07/31/2020	2123	Gary V. Burrows Inc.		-243.93	-26,418.44
Bill Pmt -Check	07/31/2020	2130	Wizix		-162.05	-26,580.49
Bill Pmt -Check	07/31/2020	2125	Lowe's		-155.50	-26,735.99
Bill Pmt -Check	07/31/2020	2129	USA Printing And Gr...		-70.53	-26,806.52
Bill Pmt -Check	07/31/2020	2122	Ewing Irrigation & La...		-20.69	-26,827.21
Total Checks and Payments					-26,827.21	-26,827.21

11:47 AM
08/26/20

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

Type	Date	Num	Name	Clr	Amount	Balance
Total Uncleared Transactions					-26,827.21	-26,827.21
Register Balance as of 07/31/2020					-12,936.89	54,305.08
Ending Balance					<u>-12,936.89</u>	<u>54,305.08</u>

AUG 07 2020




8452979
 Tulare Public Cemetery District
 900 E Kern Ave
 Tulare CA 93274

Date 7/31/20 Page 1

Checking Account

Effective 7/1/2020, if we place a hold on your deposit, we are increasing the amount we make available to you from deposits made by checks not subject to next day availability to \$225.00. In addition, the amount available on exception holds for large deposits, new accounts and the amount for determining a repeat overdraft is increasing to \$5,525.00.

Public Demand Account Number	XXXXXX7367	Number of Enclosures	60
Previous Balance	67,241.97	Statement Dates	7/01/20 thru 8/02/20
3 Deposits/Credits	95,000.00	Days in the statement period	33
71 Checks/Debits	81,109.68	Average Ledger	36,738.72
Service Charge	.00	Average Collected	36,738.72
Interest Paid	.00		
Ending Balance	81,132.29		

Deposits and Credits

Date	Description	Amount
7/10	VENDR PYMT COUNTY OF TULARE CCD	25,000.00 ✓
7/31	VENDR PYMT COUNTY OF TULARE CCD	25,000.00 ✓
7/31	VENDR PYMT COUNTY OF TULARE CCD	45,000.00 ✓

Other Debits

Date	Description	Amount
7/07	EDD EFTPMT EMPLOYMENT DEVEL CCD	678.25- ✓
7/07	USATAXPYMT IRS CCD	6,113.36- ✓

Date 7/31/20 Page 2

Public Demand

XXXXXX7367 (Continued)

Other Debits

Date	Description	Amount
7/08	3100 CALPERS CCD	1,505.78-
7/08	3100 CALPERS CCD	1,518.17-
7/14	Payment ATT PPD	70.00- ✓
7/15	Payment ATT PPD	73.15- ✓
7/17	PAYMENTS SO CALIF EDISON PPD	1,512.54- ✓
7/20	Utilities City of Tulare PPD	3,391.28- ✓
7/27	Payment ATT PPD	170.76- ✓
7/28	Payrollee Intuit CCD	14.00- ✓
7/28	Payment ATT PPD	182.78- ✓

Checks in Numerical Order

Date	Check No	Amount	Date	Check No	Amount
7/01	2011 ✓	45.00	7/09	2070 ✓	268.00
7/01	2027* ✓	45.00	7/09	2071 ✓	100.00
7/01	2032* ✓	100.00	7/21	2072 ✓	758.99
7/02	2033 ✓	88.00	7/08	2073 ✓	324.16
7/01	2034 ✓	432.55	7/10	2074 ✓	2,028.00
7/01	2038* ✓	4,650.00	7/07	2075 ✓	506.34
7/02	2039 ✓	637.25	7/06	2076 ✓	3,224.41
7/03	2040 ✓	129.90	7/07	2078* ✓	45.00
7/02	2041 ✓	1,109.91	7/10	2079 ✓	22.67
7/01	2042 ✓	100.00	7/08	2081* ✓	100.00
7/01	2045* ✓	123.75	7/08	2082 ✓	229.60
7/08	2046 ✓	100.00	7/13	2084* ✓	100.00
7/01	2047 ✓	104.15	7/29	2087* ✓	1,075.00
7/02	2059* ✓	3,552.54	7/27	2088 ✓	738.40
7/01	2060 ✓	2,928.15	7/24	2089 ✓	102.71
7/02	2061 ✓	2,269.64	7/31	2090 ✓	24.89
7/01	2062 ✓	1,919.39	7/20	2091 ✓	255.00
7/06	2063 ✓	1,919.95	7/24	2093* ✓	376.51
7/02	2064 ✓	2,407.50	7/28	2094 ✓	70.26
7/02	2065 ✓	2,901.92	7/30	2095 ✓	3,650.00
7/02	2066 ✓	2,509.36	7/27	2096 ✓	691.04
7/02	2067 ✓	2,648.18	7/24	2097 ✓	45.00
7/06	2068 ✓	6,298.21	7/27	2098 ✓	738.40
7/09	2069 ✓	421.00	7/27	2099 ✓	94.18

* Denotes missing check numbers

Public Demand

XXXXXX7367 (Continued)

Checks in Numerical Order

Date	Check No	Amount	Date	Check No	Amount
7/29	2100 -	89.23	7/28	2107 -	4,650.00
7/27	2101 -	746.84	7/29	2108 -	21.60
7/29	2102 -	12.00	7/28	2109 -	486.08
7/29	2103 -	677.52	7/24	2111* -	381.01
7/28	2104 -	77.29	7/29	2112 -	2,411.99
7/29	2106* -	118.00	7/31	2114* -	3,198.14

* Denotes missing check numbers

Daily Balance Information

Date	Balance	Date	Balance	Date	Balance
7/01	56,793.98	7/10	38,136.88	7/24	31,070.69
7/02	38,669.68	7/13	38,036.88	7/27	27,891.07
7/03	38,539.78	7/14	37,966.88	7/28	22,410.66
7/06	27,097.21	7/15	37,893.73	7/29	18,005.32
7/07	19,754.26	7/17	36,381.19	7/30	14,355.32
7/08	15,976.55	7/20	32,734.91	7/31	81,132.29
7/09	15,187.55	7/21	31,975.92		

Keep Climbing

Tulare Public Cemetery District
Payroll Summary
July 2020

	<u>Hours</u>	<u>Rate</u>	<u>Jul 20</u>
Employee Wages, Taxes and Adjustments			
Gross Pay			
COVID-19 Sick	32	16	520
Double-time hourly		31	0
Holiday Pay	112	20	2,302
Hourly	2,441	20	47,114
Hourly Sick	102	20	2,114
Hourly Vacation	90	19	1,707
Overtime (x1.5) hourly	46	29	1,486
COVID 80			6,462
Total Gross Pay	2,823		61,705
Deductions from Gross Pay			-952
Adjusted Gross Pay	2,823		60,753
Taxes Withheld			-9,838
Deductions from Net Pay			-2,732
Net Pay	<u>2,823</u>		<u>48,183</u>
Employer Taxes and Contributions			
Medicare Company			895
Social Security Company			3,826
CA - Unemployment			307
CA - Employment Training Tax			11
Total Employer Taxes and Contributions			<u>5,038</u>

Tulare Public Cemetery District
 Check List Without Payroll
 July 2020

Date	Num	Name	Amount	Balance
10150 · Bank of The Sierra - CHK ACCT				
07/14/2020	AUT...	AT & T Phone's	-70.00	-70.00
07/15/2020	AUT...	AT & T Mobility	-73.15	-143.15
07/15/2020	AUT...	Southern California ...	-1,512.54	-1,655.69
07/20/2020	AUT...	City of Tulare	-3,391.28	-5,046.97
07/27/2020	AUT...	AT & T Phone's	-170.76	-5,217.73
07/28/2020	AUT...	AT & T Phone's	-182.78	-5,400.51
07/28/2020	AUT...	Intuit	-14.00	-5,414.51
07/08/2020	AUT...	CALPERS	-1,505.78	-6,920.29
07/08/2020	AUT...	CALPERS	-1,518.17	-8,438.46
07/17/2020	2087	State Board of Equa...	-1,075.00	-9,513.46
07/17/2020	2089	California Industrial ...	-102.71	-9,616.17
07/17/2020	2090	CALPERS	-24.89	-9,641.06
07/17/2020	2091	Chris Harrison	-255.00	-9,896.06
07/17/2020	2092	Ewing Irrigation & L...	-676.43	-10,572.49
07/17/2020	2093	Gary V. Burrows Inc.	-376.51	-10,949.00
07/17/2020	2094	Home Depot Cedit ...	-70.26	-11,019.26
07/17/2020	2095	Insurica	-3,650.00	-14,669.26
07/17/2020	2096	Office Depot	-691.04	-15,360.30
07/17/2020	2097	Res Com	-45.00	-15,405.30
07/17/2020	2098	Seacoast Business ...	-738.40	-16,143.70
07/17/2020	2099	Soap Man	-94.18	-16,237.88
07/17/2020	2100	US Bank Equipment...	-89.23	-16,327.11
07/17/2020	2101	Waste Management...	-746.84	-17,073.95
07/17/2020	2102	Wizix	-12.00	-17,085.95
07/21/2020	2103	Baker Supplies and ...	-677.52	-17,763.47
07/21/2020	2104	Central California Im...	-77.29	-17,840.76
07/21/2020	2105	Ewing Irrigation & L...	-16.10	-17,856.86
07/21/2020	2106	M. Green and Comp...	-118.00	-17,974.86
07/21/2020	2107	Polyguard & CO	-4,650.00	-22,624.86
07/21/2020	2108	SoCalGas	-21.60	-22,646.46
07/21/2020	2109	USA Printing And G...	-486.08	-23,132.54
07/21/2020	2110	James G Parker Ins...	-331.50	-23,464.04
07/21/2020	2111	Another Potter Porta...	-381.01	-23,845.05
07/31/2020	2121	Armando's Locksmit...	-1,443.00	-25,288.05
07/31/2020	2122	Ewing Irrigation & L...	-20.69	-25,308.74
07/31/2020	2123	Gary V. Burrows Inc.	-243.93	-25,552.67
07/31/2020	2124	InfoUSA Marketing, ...	-339.35	-25,892.02
07/31/2020	2125	Lowe's	-155.50	-26,047.52
07/31/2020	2126	Morris Levin & Son	-1,560.66	-27,608.18
07/31/2020	2127	Seacoast Business ...	-728.25	-28,336.43
07/31/2020	2128	Soap Man	-324.75	-28,661.18
07/31/2020	2129	USA Printing And G...	-70.53	-28,731.71
07/31/2020	2130	Wizix	-162.05	-28,893.76
Total 10150 · Bank of The Sierra - CHK ACCT			-28,893.76	-28,893.76
TOTAL			-28,893.76	-28,893.76

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

1:59 PM
09/20/20

Tulare Public Cemetery District
Reconciliation Detail

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

<u>Type</u>	<u>Date</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</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	344,792.60
Cleared Balance	344,792.60
Register Balance as of 07/31/2020	344,792.60
Ending Balance	344,792.60

2:01 PM
09/20/20

Tulare Public Cemetery District
Reconciliation Detail

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

<u>Type</u>	<u>Date</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance				344,792.60
Cleared Balance				344,792.60
Register Balance as of 07/31/2020				344,792.60
Ending Balance				344,792.60

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%**

	2018			2019			2020		
	TALL	FLAT	1/2 GRAVE	TALL	FLAT	1/2 GRAVE	TALL	FLAT	1/2 GRAVE
<u>NORTH</u>									
FEB	0	0	0	10	5	0	0	4	0
MAR	0	0	0	4	5	0	2	2	1
APR	1	3	0	4	9	0	0	3	0
MAY	0	1	0	0	2	0	0	5	0
JUNE	3	4	0	0	4	0	2	3	0
JULY	0	2	0	0	0	0	8	9	0
TOTAL	4	10	0	18	25	0	12	26	1
<u>KERN</u>									
FEB	0	0	0	0	0	1	0	0	1
MAR	0	0	0	0	0	0	0	0	0
APR	0	0	0	6	6	0	0	0	0
MAY	1	0	0	0	0	0	0	0	0
JUNE	2	0	0	2	0	0	0	0	2
JULY	0	0	0	0	0	0	0	0	0
TOTALS	3	0	0	8	1	1	0	0	2

NORTH TOTAL

14

NORTH TOTAL

43

NORTH TOTAL

39

KERN TOTAL

3

KERN TOTAL

9

KERN TOTAL

2

GRAND TOTAL

17

GRAND TOTAL

52

GRAND TOTAL

41

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

	<u>Aug 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
00 · Clearing Acct.	-1,968.00
10100 · Petty Cash	466.78
10150 · Bank of The Sierra - CHK ACCT	5,722.97
10500 · Cash in Treasury (772)	329,867.99
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,226,369.59
Total 10600 · Endowment - Reserved (773)	<u>1,542,387.51</u>
10700 · Cash in Expansion Account (807)	75,292.30
10900 · Endowment - Unreserved (817)	344,792.60
Total Checking/Savings	<u>2,296,562.15</u>
Other Current Assets	
10 · Customer Balance Due	263.17
12001 · Undeposited Funds	20,400.15
Total Other Current Assets	<u>20,663.32</u>
Total Current Assets	<u>2,317,225.47</u>
TOTAL ASSETS	<u><u>2,317,225.47</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	26,252.09
Total Accounts Payable	<u>26,252.09</u>
Other Current Liabilities	
24000 · Payroll Liabilities	-845.59
24010 · Pension Payable	3,219.06
25500 · Sales Tax Payable	3,957.68
Total Other Current Liabilities	<u>6,331.15</u>
Total Current Liabilities	<u>32,583.24</u>
Total Liabilities	32,583.24
Equity	
30000 · Opening Balance Equity	2,282,733.86
31100 · Retain Earnings	-11,416.77
Net Income	13,325.14
Total Equity	<u>2,284,642.23</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,317,225.47</u></u>

Tulare Public Cemetery District
Profit & Loss Budget Performance
August 2020

	Aug 20	Budget	Jul - Aug 20	YTD Budget	Annual Bud...
Ordinary Income/Expense					
Income					
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	3,185	167	3,357	333	2,000
5834 · Restitution	100	100	200	200	1,200
5835 · Other Revenue	0	667	0	1,333	8,000
Total Income	77,258	77,997	170,030	155,994	935,963
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	300	333	300	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	4,720	5,308	31,845
6015 · Workers Compensation Ins.	0	2,083	0	4,167	25,000
6016 · Unemployment Ins.	0	167	307	333	2,000
6000 · Payroll and Employee Benefits - Other	0	0	6,982	0	0
Total 6000 · Payroll and Employee Benefits	11,647	44,605	85,272	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	424	500	848	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	916	1,667	916	3,333	20,000
7030 · Maintenance and Repairs	37,491	9,167	47,130	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

Tulare Public Cemetery District
Profit & Loss Budget Performance
August 2020

	Aug 20	Budget	Jul - Aug 20	YTD Budget	Annual Bud...
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	12,345	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	0	6,250	0	12,500	75,000
Total Expense	79,638	100,646	175,212	201,293	1,207,757
Net Ordinary Income	-2,380	-22,649	-5,182	-45,299	-271,794
Other Income/Expense					
Other Income					
9100 · Endowment	5,326	5,000	15,898	10,000	60,000
9101 · Endowment Revenue	0	2,500	0	5,000	30,000
9102 · Interest Income - EC	0	0	0	0	0
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 Service	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

2:09 PM
 09/20/20
 Accrual Basis

Tulare Public Cemetery District
 Profit & Loss Budget Performance
 August 2020

	Aug 20	Budget	Jul - Aug 20	YTD Budget	Annual Bud...
Other Expense					
7432 - Appropriation for Contingencies	0	10,833	0	21,667	130,000
Total Other Expense	0	10,833	0	21,667	130,000
Net Other Income	6,956	-800	18,507	-1,600	-9,600
Net Income	<u>4,576</u>	<u>-23,449</u>	<u>13,325</u>	<u>-46,899</u>	<u>-281,394</u>



PO Box 1930
 Porterville CA 93258
 (888) 454-2265



8553570

Tulare Public Cemetery District
 900 E Kern Ave
 Tulare CA 93274

Date 8/31/20 Page 1

SEP 04 2020
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Checking Account

Public Demand		Number of Enclosures	47
Account Number	XXXXXX7367	Statement Dates	8/03/20 thru 8/31/20
Previous Balance	81,132.29	Days in the statement period	29
1 Deposits/Credits	25,000.00	Average Ledger	49,088.64
63 Checks/Debits	81,790.03	Average Collected	49,088.64
Service Charge	.00		
Interest Paid	.00		
Ending Balance	24,342.26		

Deposits and Credits

Date	Description	Amount
8/07	VENDR PYMT COUNTY OF TULARE CCD	25,000.00

Other Debits

Date	Description	Amount
8/03	USATAXPYMT IRS CCD	30.19- ✓
8/03	EDD EFTPMT EMPLOYMENT DEVEL CCD	33.90- ✓
8/03	EDD EFTPMT EMPLOYMENT DEVEL CCD	150.97- ✓
8/03	USATAXPYMT IRS CCD	552.52- ✓
8/12	Payment ATT PPD	70.00- ✓
8/12	3100 CALPERS CCD	1,546.17- ✓
8/12	3100 CALPERS CCD	1,934.31- ✓
8/13	EDD EFTPMT EMPLOYMENT DEVEL CCD	788.89- ✓



Date 8/31/20

Page 2

Public Demand

XXXXXX7367 (Continued)

Other Debits

Date	Description	Amount
8/13	USATAXPYMT IRS CCD	6,391.96- ✓
8/17	PAYMENTS SO CALIF EDISON PPD	1,142.11- ✓
8/19	3100 CALPERS CCD	28.00- ✓
8/19	3100 CALPERS CCD	1,701.41- ✓
8/19	Utilities City of Tulare PPD	4,566.68- ✓
8/26	Payment ATT PPD	170.76- ✓
8/27	Payment ATT PPD	183.35- ✓
8/28	PayrollEE Intuit CCD	18.00- ✓

Checks in Numerical Order

Date	Check No	Amount	Date	Check No	Amount
8/11	2085 ✓	50.00	8/31	2134 ✓	453.21
8/18	2092* ✓	676.43	8/18	2135 ✓	17,016.74
8/18	2105* ✓	16.10	8/19	2136 ✓	175.14
8/03	2110* ✓	331.50	8/19	2137 ✓	1,067.94
8/04	2113* ✓	3,407.73	8/20	2138 ✓	453.42
8/03	2115* ✓	2,576.41	8/21	2139 ✓	32.73
8/03	2116 ✓	2,267.10	8/20	2140 ✓	627.60
8/03	2117 ✓	2,740.49	8/21	2141 ✓	916.00
8/03	2118 ✓	3,118.46	8/18	2142 ✓	257.84
8/03	2119 ✓	2,561.25	8/18	2143 ✓	423.25
8/03	2120 ✓	2,844.45	8/19	2144 ✓	792.70
8/03	2121 ✓	1,443.00	8/21	2145 ✓	1,312.50
8/07	2122 ✓	20.69	8/18	2146 ✓	7,155.63
8/04	2123 ✓	243.93	8/19	2147 ✓	90.00
8/05	2124 ✓	339.35	8/20	2148 ✓	194.85
8/04	2125 ✓	155.50	8/21	2149 ✓	174.29
8/03	2126 ✓	1,560.66	8/18	2150 ✓	224.86
8/04	2127 ✓	728.25	8/19	2151 ✓	1,511.21
8/07	2128 ✓	324.75	8/19	2152 ✓	89.23
8/19	2129 ✓	70.53	8/21	2153 ✓	655.00
8/05	2130 ✓	162.05	8/19	2154 ✓	559.95
8/11	2131 ✓	421.00	8/18	2155 ✓	1,888.94
8/11	2132 ✓	268.00	8/19	2156 ✓	30.15
8/12	2133 ✓	50.00			

* Denotes missing check numbers

Public Demand

XXXXXX7367 (Continued)

Daily Balance Information

Date	Balance	Date	Balance	Date	Balance
8/03	60,921.39	8/13	69,018.81	8/26	24,996.82
8/04	56,385.98	8/17	67,876.70	8/27	24,813.47
8/05	55,884.58	8/18	40,216.91	8/28	24,795.47
8/07	80,539.14	8/19	29,533.97	8/31	24,342.26
8/11	79,800.14	8/20	28,258.10		
8/12	76,199.66	8/21	25,167.58		

Keep Climbing

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
Total Cleared Transactions	<u>-56,790.03</u>
Cleared Balance	<u><u>24,342.26</u></u>
Uncleared Transactions	
Checks and Payments - 18 items	-16,651.29
Total Uncleared Transactions	<u>-16,651.29</u>
Register Balance as of 08/31/2020	<u><u>7,690.97</u></u>
Ending Balance	7,690.97

Tulare Public Cemetery District
Reconciliation Detail
10150 - Bank of The Sierra - CHK ACCT, Period Ending 08/31/2020

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						81,132.29
Cleared Transactions						
Checks and Payments - 64 items						
Liability Check	07/02/2020	2085	Franchise Tax Board	X	-50.00	-50.00
Bill Pmt -Check	07/17/2020	2092	Ewing Irrigation & La...	X	-676.43	-726.43
Bill Pmt -Check	07/21/2020	2110	James G Parker Ins...	X	-331.50	-1,057.93
Bill Pmt -Check	07/21/2020	2105	Ewing Irrigation & La...	X	-16.10	-1,074.03
Liability Check	07/29/2020	2131	Department of Child ...	X	-421.00	-1,495.03
Liability Check	07/30/2020	E-pay	United States Treas...	X	-552.52	-2,047.55
Liability Check	07/30/2020	E-pay	EDD	X	-150.97	-2,198.52
Liability Check	07/30/2020	E-pay	EDD	X	-33.90	-2,232.42
Liability Check	07/30/2020	E-pay	United States Treas...	X	-30.19	-2,262.61
Paycheck	07/31/2020	2113	Gastaneda, Leonor C	X	-3,407.73	-5,670.34
Paycheck	07/31/2020	2118	Miller, Philip C	X	-3,118.46	-8,788.80
Paycheck	07/31/2020	2120	Viera, Brian Keith	X	-2,844.45	-11,633.25
Paycheck	07/31/2020	2117	Jones, Jr., Bobby G...	X	-2,740.49	-14,373.74
Paycheck	07/31/2020	2115	Harrison, Chris E.	X	-2,576.41	-16,950.15
Paycheck	07/31/2020	2119	Schneider, Phyllis A	X	-2,561.25	-19,511.40
Paycheck	07/31/2020	2116	Jimenez, Javier E.	X	-2,267.10	-21,778.50
Bill Pmt -Check	07/31/2020	2126	Morris Levin & Son	X	-1,560.66	-23,339.16
Bill Pmt -Check	07/31/2020	2121	Armando's Locksmit...	X	-1,443.00	-24,782.16
Bill Pmt -Check	07/31/2020	2127	Seacoast Business ...	X	-728.25	-25,510.41
Bill Pmt -Check	07/31/2020	2124	InfoUSA Marketing, L...	X	-339.35	-25,849.76
Bill Pmt -Check	07/31/2020	2128	Soap Man	X	-324.75	-26,174.51
Bill Pmt -Check	07/31/2020	2123	Gary V. Burrows Inc.	X	-243.93	-26,418.44
Bill Pmt -Check	07/31/2020	2130	Wizix	X	-162.05	-26,580.49
Bill Pmt -Check	07/31/2020	2125	Lowe's	X	-155.50	-26,735.99
Bill Pmt -Check	07/31/2020	2129	USA Printing And Gr...	X	-70.53	-26,806.52
Bill Pmt -Check	07/31/2020	2122	Ewing Irrigation & La...	X	-20.69	-26,827.21
Liability Check	08/01/2020	2132	Department of Child ...	X	-268.00	-27,095.21
Liability Check	08/01/2020	2133	Franchise Tax Board	X	-50.00	-27,145.21
Liability Check	08/11/2020	E-pay	United States Treas...	X	-6,391.96	-33,537.17
Liability Check	08/11/2020	E-pay	EDD	X	-788.89	-34,326.06
Bill Pmt -Check	08/12/2020	AUTO...	CALPERS	X	-1,934.31	-36,260.37
Bill Pmt -Check	08/12/2020	AUTO...	CALPERS	X	-1,546.17	-37,806.54
Bill Pmt -Check	08/12/2020	AUTO...	AT & T Phone's	X	-70.00	-37,876.54
Bill Pmt -Check	08/13/2020	2135	Alta Pump Co. Inc.	X	-17,016.74	-54,893.28
Bill Pmt -Check	08/13/2020	2146	Reed Shafter	X	-7,155.63	-62,048.91
Bill Pmt -Check	08/13/2020	2155	Wilbur - Ellis Compa...	X	-1,888.94	-63,937.85

Tulare Public Cemetery District
Reconciliation Detail
10150 - Bank of The Sierra - CHK ACCT, Period Ending 08/31/2020

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt-Check	08/13/2020	2151	Tulare County Coun...	X	-1,511.21	-65,449.06
Bill Pmt-Check	08/13/2020	2145	Pontem Software	X	-1,312.50	-66,761.56
Bill Pmt-Check	08/13/2020	2137	CA Turf Equipment ...	X	-1,067.94	-67,829.50
Bill Pmt-Check	08/13/2020	2141	Illinois Midwest Insu...	X	-916.00	-68,745.50
Bill Pmt-Check	08/13/2020	2144	Patricia Phelps	X	-792.70	-69,538.20
Bill Pmt-Check	08/13/2020	2153	Van Cleve Concrete ...	X	-655.00	-70,193.20
Bill Pmt-Check	08/13/2020	2140	Ewing Irrigation & La...	X	-627.60	-70,820.80
Bill Pmt-Check	08/13/2020	2154	Waste Management/...	X	-559.95	-71,380.75
Bill Pmt-Check	08/13/2020	2138	CALPERS	X	-453.42	-71,834.17
Bill Pmt-Check	08/13/2020	2134	AirCall Communicati...	X	-453.21	-72,287.38
Bill Pmt-Check	08/13/2020	2143	Office Depot	X	-423.25	-72,710.63
Bill Pmt-Check	08/13/2020	2142	Lawrence Tractor C...	X	-257.84	-72,968.47
Bill Pmt-Check	08/13/2020	2150	TF Tire & Service	X	-224.86	-73,193.33
Bill Pmt-Check	08/13/2020	2148	RIGO'S SIGNS	X	-194.85	-73,388.18
Bill Pmt-Check	08/13/2020	2136	Baker Supplies and ...	X	-175.14	-73,563.32
Bill Pmt-Check	08/13/2020	2149	Soap Man	X	-174.29	-73,737.61
Bill Pmt-Check	08/13/2020	2147	Res Com	X	-90.00	-73,827.61
Bill Pmt-Check	08/13/2020	2152	US Bank Equipment ...	X	-89.23	-73,916.84
Bill Pmt-Check	08/13/2020	2139	CARQUEST AUTO ...	X	-32.73	-73,949.57
Bill Pmt-Check	08/13/2020	2156	Zee Medical Service...	X	-30.15	-73,979.72
Bill Pmt-Check	08/17/2020	AUTO...	Southern California ...	X	-1,142.11	-75,121.83
Check	08/18/2020			X	-1,956.00	-77,077.83
Bill Pmt-Check	08/19/2020	AUTO...	City of Tulare	X	-4,566.68	-81,644.51
Bill Pmt-Check	08/19/2020	AUTO...	CALPERS	X	-1,701.41	-83,345.92
Bill Pmt-Check	08/19/2020	AUTO...	CALPERS	X	-28.00	-83,373.92
Bill Pmt-Check	08/26/2020	AUTO...	AT & T Phone's	X	-183.35	-83,557.27
Bill Pmt-Check	08/26/2020	AUTO...	AT & T Phone's	X	-170.76	-83,728.03
Bill Pmt-Check	08/28/2020	AUTO...	Intuit	X	-18.00	-83,746.03
Total Checks and Payments					-83,746.03	-83,746.03
Deposits and Credits - 3 Items						
Transfer	08/07/2020			X	25,000.00	25,000.00
Deposit	08/18/2020			X	1,956.00	26,956.00
Bill Pmt-Check	08/28/2020		AT & T Mobility	X	0.00	26,956.00
Total Deposits and Credits					26,956.00	26,956.00
Total Cleared Transactions					-56,790.03	-56,790.03

Tulare Public Cemetery District
Reconciliation Detail
10150 - Bank of The Sierra - CHK ACCT, Period Ending 08/31/2020

Type	Date	Num	Name	Clr	Amount	Balance
Cleared Balance					-56,790.03	24,342.26
Uncleared Transactions						
Checks and Payments - 18 items						
Liability Check	08/17/2020	2158	Health Benefits Unit		-7,079.83	-7,079.83
Bill Pmt -Check	08/28/2020	2172	Reed Shaffer		-1,928.02	-9,007.85
Bill Pmt -Check	08/28/2020	2161	Asco Pacific		-1,485.29	-10,493.14
Bill Pmt -Check	08/28/2020	2173	Seacoast Business ...		-1,439.88	-11,933.02
Bill Pmt -Check	08/28/2020	2168	Huong Salyer		-1,000.00	-12,933.02
Bill Pmt -Check	08/28/2020	2160	Alta Pump Co. Inc.		-777.30	-13,710.32
Bill Pmt -Check	08/28/2020	2162	Barnes Memorials		-650.00	-14,360.32
Bill Pmt -Check	08/28/2020	2176	W.T.B. Inc.		-500.00	-14,860.32
Bill Pmt -Check	08/28/2020	2171	Pat Luiz		-500.00	-15,360.32
Bill Pmt -Check	08/28/2020	2163	Battery Pro		-317.43	-15,677.75
Bill Pmt -Check	08/28/2020	2169	Lawrence Tractor C...		-257.84	-15,935.59
Bill Pmt -Check	08/28/2020	2167	Gary V. Burrows Inc.		-251.84	-16,187.43
Bill Pmt -Check	08/28/2020	2170	Lowe's		-169.57	-16,357.00
Bill Pmt -Check	08/28/2020	2164	CA Turf Equipment ...		-125.43	-16,482.43
Bill Pmt -Check	08/28/2020	2175	Valley Industrial Med...		-100.00	-16,582.43
Bill Pmt -Check	08/28/2020	2166	Central California Im...		-31.39	-16,613.82
Bill Pmt -Check	08/28/2020	2174	SoCalGas		-22.06	-16,635.88
Bill Pmt -Check	08/28/2020	2165	California Industrial ...		-15.41	-16,651.29
Total Checks and Payments					-16,651.29	-16,651.29
Total Uncleared Transactions					-16,651.29	-16,651.29
Register Balance as of 08/31/2020					-73,441.32	7,690.97
Ending Balance					-73,441.32	7,690.97

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09/20/20

Tulare Public Cemetery District
Payroll Summary
August 2020

	<u>Hours</u>	<u>Rate</u>	<u>Aug 20</u>
Employee Wages, Taxes and Adjustments			0
Employer Taxes and Contributions			0

Tulare Public Cemetery District
 Check List Without Payroll
 August 2020

Date	Num	Name	Amount	Balance
10150 - Bank of The Sierra - CHK ACCT				
08/18/2020			-1,956.00	-1,956.00
08/28/2020		AT & T Mobility	0.00	-1,956.00
08/18/2020		Ron Rushing	-1,968.00	-3,924.00
08/17/2020	AUT...	Southern California ...	-1,142.11	-5,066.11
08/19/2020	AUT...	CALPERS	-28.00	-5,094.11
08/19/2020	AUT...	CALPERS	-1,701.41	-6,795.52
08/19/2020	AUT...	City of Tulare	-4,566.68	-11,362.20
08/26/2020	AUT...	AT & T Phone's	-170.76	-11,532.96
08/26/2020	AUT...	AT & T Phone's	-183.35	-11,716.31
08/28/2020	AUT...	Intuit	-18.00	-11,734.31
08/12/2020	AUT...	AT & T Phone's	-70.00	-11,804.31
08/12/2020	AUT...	CALPERS	-1,546.17	-13,350.48
08/12/2020	AUT...	CALPERS	-1,934.31	-15,284.79
08/13/2020	2134	AirCall Communicati...	-453.21	-15,738.00
08/13/2020	2135	Alta Pump Co. Inc.	-17,016.74	-32,754.74
08/13/2020	2136	Baker Supplies and ...	-175.14	-32,929.88
08/13/2020	2137	CA Turf Equipment ...	-1,067.94	-33,997.82
08/13/2020	2138	CALPERS	-453.42	-34,451.24
08/13/2020	2139	CARQUEST AUTO ...	-32.73	-34,483.97
08/13/2020	2140	Ewing Irrigation & L...	-627.60	-35,111.57
08/13/2020	2141	Illinois MidWest Ins...	-916.00	-36,027.57
08/13/2020	2142	Lawrence Tractor C...	-257.84	-36,285.41
08/13/2020	2143	Office Depot	-423.25	-36,708.66
08/13/2020	2144	Patricia Phelps	-792.70	-37,501.36
08/13/2020	2145	Pontem Software	-1,312.50	-38,813.86
08/13/2020	2146	Reed Shaffer	-7,155.63	-45,969.49
08/13/2020	2147	Res Com	-90.00	-46,059.49
08/13/2020	2148	RIGO'S SIGNS	-194.85	-46,254.34
08/13/2020	2149	Soap Man	-174.29	-46,428.63
08/13/2020	2150	TF Tire & Service	-224.86	-46,653.49
08/13/2020	2151	Tulare County Coun...	-1,511.21	-48,164.70
08/13/2020	2152	US Bank Equipment...	-89.23	-48,253.93
08/13/2020	2153	Van Cleve Concrete...	-655.00	-48,908.93
08/13/2020	2154	Waste Management...	-559.95	-49,468.88
08/13/2020	2155	Wilbur - Ellis Compa...	-1,888.94	-51,357.82
08/13/2020	2156	Zee Medical Service...	-30.15	-51,387.97
08/28/2020	2160	Alta Pump Co. Inc.	-777.30	-52,165.27
08/28/2020	2161	Asco Pacific	-1,485.29	-53,650.56
08/28/2020	2162	Barnes Memorials	-650.00	-54,300.56
08/28/2020	2163	Battery Pro	-317.43	-54,617.99
08/28/2020	2164	CA Turf Equipment ...	-125.43	-54,743.42
08/28/2020	2165	California Industrial ...	-15.41	-54,758.83
08/28/2020	2166	Central California Im...	-31.39	-54,790.22
08/28/2020	2167	Gary V. Burrows Inc.	-251.84	-55,042.06
08/28/2020	2168	Huong Salyer	-1,000.00	-56,042.06
08/28/2020	2169	Lawrence Tractor C...	-257.84	-56,299.90
08/28/2020	2170	Lowe's	-169.57	-56,469.47
08/28/2020	2171	Pat Luiz	-500.00	-56,969.47
08/28/2020	2172	Reed Shaffer	-1,928.02	-58,897.49
08/28/2020	2173	Seacoast Business ...	-1,439.88	-60,337.37
08/28/2020	2174	SoCalGas	-22.06	-60,359.43
08/28/2020	2175	Valley Industrial Me...	-100.00	-60,459.43
08/28/2020	2176	W.T.B. Inc.	-500.00	-60,959.43

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09/20/20
Accrual Basis

Tulare Public Cemetery District
Check List Without Payroll
August 2020

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>	<u>Balance</u>
Total 10150		Bank of The Sierra - CHK ACCT	-60,959.43	-60,959.43
TOTAL			-60,959.43	-60,959.43

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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

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09/20/20

**Tulare Public Cemetery District
Reconciliation Detail**

10700 · Cash in Expansion Account (807), Period Ending 08/31/2020

Type	Date	Clr	Amount	Balance
Beginning Balance				72,683.30
Cleared Transactions				
Deposits and Credits - 2 items				
Transfer	08/20/2020	X	979.00	979.00
Transfer	08/26/2020	X	1,630.00	2,609.00
Total Deposits and Credits			2,609.00	2,609.00
Total Cleared Transactions			2,609.00	2,609.00
Cleared Balance			2,609.00	75,292.30
Register Balance as of 08/31/2020			2,609.00	75,292.30
Ending Balance			2,609.00	75,292.30

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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	344,792.60
Cleared Balance	344,792.60
Register Balance as of 08/31/2020	344,792.60
Ending Balance	344,792.60

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09/20/20

Tulare Public Cemetery District
Reconciliation Detail

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

<u>Type</u>	<u>Date</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance				344,792.60
Cleared Balance				344,792.60
Register Balance as of 08/31/2020				344,792.60
Ending Balance				344,792.60

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

AUGUST INTERMENTS 2018

BODY BURIALS	KERN		5
	NORTH		10
NICHES/HEX			0
CREMATION BURIALS	KERN		7
	NORTH		1
BABY BURIALS	KERN		0
	NORTH		0
TOTALS			23

AUGUST INTERMENTS 2019

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

AUGUST INTERMENTS 2020

BODY BURIALS	KERN		10
	NORTH		14
NICHES/HEX			3
CREMATION BURIALS	KERN		9
	NORTH		0
BABY BURIALS	KERN		0
	NORTH		1
TOTALS			37

	<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>CRIMATION</u>	<u>TOTAL</u>
JUL	18	7	25
AUG	15	8	23

TOTAL 172 56 228
 Percentage **75%** **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

TOTAL 126 57 183
 Percentage **69%** **31%**

	<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

TOTAL 177 61 238
 Percentage **74%** **26%**