

# Tulare Public Cemetery District

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

## AUDIT COMMITTEE AGENDA

**Audit Committee Meeting**  
**April 15, 2020**  
**1:30 P.M.**

### PRELIMINARIES:

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

### OPEN SESSION:

- 2.1 Approval of February 19, 2020 Audit Committee Meeting minutes
- 2.2 Approval of February financials.
- 2.3 Decision on fund designation for monthly legal settlement money received by Cemetery Office.
- 2.4 Review of financial impact of hiring two permanent full time Grounds Keepers.
- 2.5 Manager's Report

### ADJOURNMENT:

### OPEN SESSION AGENDA ITEMS NOTICE TO THE PUBLIC

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

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

Tulare Public Cemetery District  
Audit Committee Minutes  
February 19, 2020

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting of February 19, 2020 was called to order at 2:10pm, at the district office, 900 E Kern Avenue, Tulare, California by Committee Member Stephen Presant. Committee Members present were Linda Maloy and Jim Pennington.

Leonor Castaneda was in attendance.

RECOGNITION OF VISITORS: Alex Gutierrez was in attendance.

The minutes of January 17, 2020 and January 24, 2020 were approved (3-0)

The January 2020 financial reports were approved (3-0) noting that Trial Balance page would not be provided at this report and all others going forward.

Reviewed the financial impact that proposed raises for four Grounds Keepers sharing a pot of \$8 per hour split up between the employees by the Manager for the remaining fiscal year.

Reviewed the financial impact that an additional permanent full-time office employee would have being hired by the Manager.

Update by Manager that our final Audit Report by Rob Morris could be presented at our March 2020 Board Meeting.

Request by Manager to apply for two Bank of the Sierra credit cards, to be presented at March 2020 Board Meeting, approved (3-0)

Meeting adjourned at 3:10 pm

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Committee Member

Tulare Public Cemetery District  
**Balance Sheet**  
 As of February 29, 2020

	<u>Feb 29, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
00 · Clearing Acct.	11,645.25
10100 · Petty Cash	475.13
10150 · Bank of The Sierra - CHK ACCT	62,187.21
10500 · Cash in Treasury (772)	206,937.58
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,174,165.08
<b>Total 10600 · Endowment - Reserved (773)</b>	<u>1,490,183.00</u>
10700 · Cash in Expansion Account (807)	64,594.41
10900 · Endowment - Unreserved (817)	340,176.33
<b>Total Checking/Savings</b>	<u>2,176,198.91</u>
<b>Other Current Assets</b>	
10 · Customer Balance Due	263.17
12001 · Undeposited Funds	1,303.00
<b>Total Other Current Assets</b>	<u>1,566.17</u>
<b>Total Current Assets</b>	<u>2,177,765.08</u>
<b>TOTAL ASSETS</b>	<u><u>2,177,765.08</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	6,987.12
<b>Total Accounts Payable</b>	<u>6,987.12</u>
<b>Other Current Liabilities</b>	
24000 · Payroll Liabilities	-48.63
24010 · Pension Payable	2,267.22
24020 · Health Insurance Payable	6,688.62
25500 · Sales Tax Payable	2,478.31
<b>Total Other Current Liabilities</b>	<u>11,385.52</u>
<b>Total Current Liabilities</b>	<u>18,372.64</u>
<b>Total Liabilities</b>	18,372.64
<b>Equity</b>	
30000 · Opening Balance Equity	2,282,733.86
31100 · Retain Earnings	-178,872.02
Net Income	55,530.60
<b>Total Equity</b>	<u>2,159,392.44</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,177,765.08</u></u>



Tulare Public Cemetery District  
Profit & Loss Budget Performance  
February 2020

	Feb 20	Budget	Jul '19 - Feb 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
4000 · County Taxes	0	14,647	104,280	117,173	175,760
4801 · Interest Income - 772	0	250	1,898	2,000	3,000
5400 · Charges for Current Services	56,620	50,833	501,478	406,667	610,000
5805 · Misc. Revenue	25	1,667	1,132	13,333	20,000
5835 · Other Revenue	48	270	4,135	2,160	3,240
Total Income	56,692	67,667	612,924	541,333	812,000
Expense					
6000 · Payroll and Employee Benefits					
6001 · Regular Payroll	0	20,708	164,278	165,667	248,500
6002 · Overtime	0	417	5,788	3,333	5,000
6004 · Benefits	0	3,167	56,182	25,333	38,000
6005 · Extra Help	4,802	4,583	53,078	36,667	55,000
6008 · Directors Fees	0	250	1,400	2,000	3,000
6011 · Retirement-SD Portion	2,570	2,000	21,640	16,000	24,000
6012 · Social Security and Medicare	0	1,500	13,010	12,000	18,000
6015 · Workers Compensation Ins	0	1,500	22,323	-12,000	18,000
6016 · Unemployment Ins.	0	417	1,280	3,333	5,000
Total 6000 · Payroll and Employee Benefits	7,372	34,542	338,979	276,333	414,500
7003 · Penalties	0	500	1,317	4,000	6,000
7004 · Clothing and Personal Supplies	191	333	2,536	2,667	4,000
7005 · Telecommunications	1,769	500	4,712	4,000	6,000
7006 · Vaults and Crypts	1,474	5,417	51,086	43,333	65,000
7009 · Household Supplies	107	125	938	1,000	1,500
7010 · Insurance	3,650	1,750	11,351	14,000	21,000
7025 · Mileage Reimbursement Expense	0		67		
7030 · Maintenance and Repairs	5,819	8,917	75,338	71,333	107,000
7036 · Office Supplies and Expense	1,156	2,042	9,550	16,333	24,500
7039 · Miscellaneous	0	208	379	1,667	2,500
7043 · Professional Fees	2,074	1,708	28,739	13,667	20,500
7045 · Security	1,236	333	2,112	2,667	4,000

Tulare Public Cemetery District  
Profit & Loss Budget Performance  
February 2020

	Feb 20	Budget	Jul '19 - Feb 20	YTD Budget	Annual Budget
7059 · Publications and Legal Notices	0	250	4,380	2,000	3,000
7073 · Training / Education	1,641	667	6,769	5,333	8,000
7081 · Utilities	2,936	3,750	31,082	30,000	45,000
7425 · Taxes	0	125	1,299	1,000	1,500
8001 · Graves Repurchase	0	833	4,865	6,667	10,000
8100 · Building and Improvements	0	1,500	0	12,000	18,000
8300 · Equipment	755	4,167	52,190	33,333	50,000
<b>Total Expense</b>	<b>30,180</b>	<b>67,667</b>	<b>627,689</b>	<b>541,333</b>	<b>812,000</b>
<b>Net Ordinary Income</b>	<b>26,513</b>	<b>-0</b>	<b>-14,765</b>	<b>-0</b>	<b>0</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
9100 · Endowment					
9101 · Endowment Revenue	5,605	5,000	43,731	40,000	60,000
9102 · Interest Income - EC	0	2,500	19,566	20,000	30,000
<b>Total 9100 · Endowment</b>	<b>5,605</b>	<b>7,500</b>	<b>63,297</b>	<b>60,000</b>	<b>90,000</b>
9200 · Fund for Future Expansion - 807					
9201 · Rent and Concessions - 807	0	0	8,400	8,400	8,400
9203 · Interest Income - 807	0	42	669	333	500
9200 · Fund for Future Expansion - 807 - Other	0	1,250	0	10,000	15,000
<b>Total 9200 · Fund for Future Expansion - 807</b>	<b>0</b>	<b>1,292</b>	<b>9,069</b>	<b>18,733</b>	<b>23,900</b>
9300 · Unreserved Funds - 817					
9301 · Interest Income - 817	0	542	1,559	4,333	6,500
<b>Total 9300 · Unreserved Funds - 817</b>	<b>0</b>	<b>542</b>	<b>1,559</b>	<b>4,333</b>	<b>6,500</b>
<b>Total Other Income</b>	<b>5,605</b>	<b>9,333</b>	<b>73,925</b>	<b>83,067</b>	<b>120,400</b>
<b>Net Other Income</b>	<b>5,605</b>	<b>9,333</b>	<b>73,925</b>	<b>83,067</b>	<b>120,400</b>
<b>Net Income</b>	<b>32,118</b>	<b>9,333</b>	<b>59,160</b>	<b>83,067</b>	<b>120,400</b>

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Tulare Public Cemetery District  
**Reconciliation Summary**  
10150 - Bank of The Sierra - CHK ACCT, Period Ending 02/29/2020

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	<u>Feb 29, 20</u>
Beginning Balance	74,308.02
Cleared Transactions	
Checks and Payments - 47 items	-50,611.42
Deposits and Credits - 3 items	65,000.00
Total Cleared Transactions	<u>14,388.58</u>
Cleared Balance	<u><u>88,696.60</u></u>
Uncleared Transactions	
Checks and Payments - 21 items	-26,625.36
Total Uncleared Transactions	<u>-26,625.36</u>
Register Balance as of 02/29/2020	<u><u>62,071.24</u></u>
Ending Balance	62,071.24



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**Tulare Public Cemetery District  
Reconciliation Detail**

10150 · Bank of The Sierra - CHK ACCT, Period Ending 02/29/2020

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						
<b>Cleared Transactions</b>						74,308.02
<b>Checks and Payments - 47 items</b>						
Bill Pmt -Check	01/14/2020	1784	Streamline	X	-100.00	-100.00
Bill Pmt -Check	01/20/2020	1793	SoCalGas	X	-93.39	-193.39
Bill Pmt -Check	01/21/2020	1797	Nexem Staffing and...	X	-3,986.46	-4,179.85
Bill Pmt -Check	01/26/2020	1809	Nexem Staffing and...	X	-1,754.55	-5,934.40
Bill Pmt -Check	01/26/2020	1805	Irene Huizar	X	-600.00	-6,534.40
Bill Pmt -Check	01/26/2020	1807	Lowe's	X	-376.96	-6,911.36
Bill Pmt -Check	01/26/2020	1810	Vicki Gilson	X	-125.00	-7,036.36
Bill Pmt -Check	01/26/2020	1806	Giotto's Alarm Tech...	X	-78.00	-7,114.36
Bill Pmt -Check	01/26/2020	1804	Ewing Irrigation & L...	X	-21.67	-7,136.03
Paycheck	01/31/2020	1815	Miller, Philip C	X	-3,055.82	-10,191.85
Paycheck	01/31/2020	1816	Viera, Brian Keith	X	-2,908.77	-13,100.62
Paycheck	01/31/2020	1811	Castaneda, Leonor C	X	-2,758.35	-15,858.97
Paycheck	01/31/2020	1814	Jones, Jr., Bobby G...	X	-2,476.67	-18,335.64
Liability Check	02/01/2020	1817	Department of Child...	X	-421.00	-18,756.64
Liability Check	02/01/2020	1818	Department of Child...	X	-268.00	-19,024.64
Liability Check	02/03/2020	E-pay	United States Treas...	X	-3,683.48	-22,708.12
Liability Check	02/03/2020	E-pay	EDD	X	-512.63	-23,220.75
Bill Pmt -Check	02/04/2020	1820	Agri-Turf Distributin...	X	-2,447.44	-25,668.19
Bill Pmt -Check	02/04/2020	1821	Nexem Staffing and...	X	-1,670.28	-27,338.47
Bill Pmt -Check	02/04/2020	AUTO...	CALPERS	X	-1,438.48	-28,776.95
Bill Pmt -Check	02/04/2020	AUTO...	CALPERS	X	-1,131.78	-29,908.73
Bill Pmt -Check	02/07/2020	1828	Nexem Staffing and...	X	-1,700.10	-31,608.83
Bill Pmt -Check	02/07/2020	1822	Bryan Company De...	X	-1,500.00	-33,108.83
Bill Pmt -Check	02/07/2020	1823	Crowne Vault	X	-1,474.20	-34,583.03
Bill Pmt -Check	02/07/2020	1830	Pontem Software	X	-843.75	-35,426.78
Bill Pmt -Check	02/07/2020	1832	Reed Shaffer	X	-621.16	-36,047.94
Bill Pmt -Check	02/07/2020	1829	Office Depot	X	-523.54	-36,571.48
Bill Pmt -Check	02/07/2020	1836	Wizix	X	-139.91	-36,711.39
Bill Pmt -Check	02/07/2020	1833	Res Com	X	-90.00	-36,801.39
Bill Pmt -Check	02/07/2020	1825	Gary V. Burrows Inc.	X	-65.30	-36,866.69
Bill Pmt -Check	02/07/2020	1826	Home Depot Cedit ...	X	-47.49	-36,914.18
Bill Pmt -Check	02/07/2020	1835	Timelogix	X	-36.68	-36,950.86
Bill Pmt -Check	02/07/2020	1827	Morris Levin & Son	X	-21.54	-36,972.40
Liability Check	02/11/2020	1831	Health Benefits Unit	X	-6,298.21	-43,270.61
Bill Pmt -Check	02/14/2020	1837	Battery Pro	X	-1,418.43	-44,689.04
Bill Pmt -Check	02/14/2020	1841	Reed Shaffer	X	-1,179.53	-45,868.57
Bill Pmt -Check	02/14/2020	1839	Nexem Staffing and...	X	-1,138.84	-47,007.41
Bill Pmt -Check	02/14/2020	AUTO...	Southern California ...	X	-957.04	-47,964.45
Bill Pmt -Check	02/14/2020	1843	Waste Management...	X	-523.28	-48,487.73
Bill Pmt -Check	02/14/2020	1840	P.C.Mobile Techs	X	-200.00	-48,687.73
Bill Pmt -Check	02/14/2020	1842	US Bank Equipment...	X	-89.23	-48,776.96
Bill Pmt -Check	02/14/2020	AUTO...	AT & T Internet	X	-70.00	-48,846.96
Bill Pmt -Check	02/18/2020	AUTO...	AT & T Mobility	X	-89.87	-48,936.83
Bill Pmt -Check	02/19/2020	AUTO...	City of Tulare	X	-1,431.59	-50,368.42
Bill Pmt -Check	02/26/2020	AUTO...	AT & T Phone's	X	-156.79	-50,525.21
Bill Pmt -Check	02/27/2020	AUTO...	AT & T Phone's	X	-74.21	-50,599.42
Bill Pmt -Check	02/28/2020	AUTO...	Intuit	X	-12.00	-50,611.42
<b>Total Checks and Payments</b>					-50,611.42	-50,611.42
<b>Deposits and Credits - 3 items</b>						
Bill Pmt -Check	06/07/2019	1415	Brian Viera	X	0.00	0.00

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03/09/20

Tulare Public Cemetery District  
Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 02/29/2020

Type	Date	Num	Name	Clr	Amount	Balance
Transfer	02/21/2020			X	25,000.00	25,000.00
Transfer	02/28/2020			X	40,000.00	65,000.00
Total Deposits and Credits					65,000.00	65,000.00
Total Cleared Transactions					14,388.58	14,388.58
Cleared Balance					14,388.58	88,696.60
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 20 items</b>						
Bill Pmt -Check	01/03/2020	1770	TF Tire & Service		-365.71	-365.71
Bill Pmt -Check	02/07/2020	1834	TF Tire & Service		-25.00	-390.71
Bill Pmt -Check	02/07/2020	1824	Ewing Irrigation & L...		-21.67	-412.38
Bill Pmt -Check	02/14/2020	1838	Ewing Irrigation & L...		-768.76	-1,181.14
Bill Pmt -Check	02/28/2020	1862	Polyguard & CO		-9,300.00	-10,481.14
Bill Pmt -Check	02/28/2020	1855	Dennis Cooper Ass...		-8,585.00	-19,066.14
Bill Pmt -Check	02/28/2020	1869	AirCall Communicat...		-1,378.12	-20,444.26
Bill Pmt -Check	02/28/2020	1858	Giotto's Alarm Tech...		-1,235.90	-21,680.16
Bill Pmt -Check	02/28/2020	1860	M. Green and Com...		-1,206.00	-22,886.16
Bill Pmt -Check	02/28/2020	1861	Nexem Staffing and...		-1,131.39	-24,017.55
Bill Pmt -Check	02/28/2020	1856	Ewing Irrigation & L...		-768.76	-24,786.31
Bill Pmt -Check	02/28/2020	1857	Gary V. Burrows Inc.		-430.61	-25,216.92
Bill Pmt -Check	02/28/2020	1863	Reed Shaffer		-307.79	-25,524.71
Bill Pmt -Check	02/28/2020	1866	SoCalGas		-229.64	-25,754.35
Bill Pmt -Check	02/28/2020	1864	RIGO'S SIGNS		-190.67	-25,945.02
Bill Pmt -Check	02/28/2020	1854	Battery Pro		-176.00	-26,121.02
Bill Pmt -Check	02/28/2020	1865	Soap Man		-107.17	-26,228.19
Bill Pmt -Check	02/28/2020	1867	Visalia Times Delta		-104.16	-26,332.35
Bill Pmt -Check	02/28/2020	1868	Alberto Aguilar		-100.00	-26,432.35
Bill Pmt -Check	02/28/2020	1859	Lowe's		-77.04	-26,509.39
Total Checks and Payments					-26,509.39	-26,509.39
Total Uncleared Transactions					-26,509.39	-26,509.39
Register Balance as of 02/29/2020					-12,120.81	62,187.21
<b>Ending Balance</b>					<b>-12,120.81</b>	<b>62,187.21</b>



2:05 PM  
 04/14/20  
 Accrual Basis

Tulare Public Cemetery District  
 Check List Without Payroll  
 February 2020

Date	Num	Name	Memo	Amount	Balance
<b>10150 - Bank of The Sierra - CHK ACCT</b>					
02/18/2020	AUT...	AT & T Mobility			
02/14/2020	AUT...	AT & T Internet		-89.87	-89.87
02/14/2020	AUT...	Southern California ...		-70.00	-159.87
02/19/2020	AUT...	City of Tulare		-957.04	-1,116.91
02/26/2020	AUT...	AT & T Phone's		-1,431.59	-2,548.50
02/27/2020	AUT...	AT & T Phone's		-156.79	-2,705.29
02/04/2020	AUT...	CALPERS		-74.21	-2,779.50
02/04/2020	AUT...	CALPERS		-1,131.78	-3,911.28
02/28/2020	AUT...	Intuit		-1,438.48	-5,349.76
02/04/2020	1819	Enterprise Plus	MONTHLY PAYR...	-12.00	-5,361.76
02/04/2020	1820	Agri-Turf Distributin...	VOID: Madera Trai...	0.00	-5,361.76
02/04/2020	1821	Nexem Staffing and ...	Rodent Control Co...	-2,447.44	-7,809.20
02/07/2020	1822	Bryan Company De...		-1,670.28	-9,479.48
02/07/2020	1823	Crowne Vault		-1,500.00	-10,979.48
02/07/2020	1824	Ewing Irrigation & L...		-1,474.20	-12,453.68
02/07/2020	1825	Gary V. Burrows Inc.		-21.67	-12,475.35
02/07/2020	1826	Home Depot Cedit ...		-65.30	-12,540.65
02/07/2020	1827	Morris Levin & Son		-47.49	-12,588.14
02/07/2020	1828	Nexem Staffing and ...		-21.54	-12,609.68
02/07/2020	1829	Office Depot		-1,700.10	-14,309.78
02/07/2020	1830	Pontem Software		-523.54	-14,833.32
02/07/2020	1832	Reed Shaffer		-843.75	-15,677.07
02/07/2020	1833	Res Com		-621.16	-16,298.23
02/07/2020	1834	TF Tire & Service		-90.00	-16,388.23
02/07/2020	1835	Timelogix		-25.00	-16,413.23
02/07/2020	1836	Wizix		-36.68	-16,449.91
02/14/2020	1837	Battery Pro		-139.91	-16,589.82
02/14/2020	1838	Ewing Irrigation & L...		-1,418.43	-18,008.25
02/14/2020	1839	Nexem Staffing and ...		-768.76	-18,777.01
02/14/2020	1840	P.C.Mobile Techs		-1,138.84	-19,915.85
02/14/2020	1841	Reed Shaffer		-200.00	-20,115.85
02/14/2020	1842	US Bank Equipment...		-1,179.53	-21,295.38
02/14/2020	1843	Waste Management...		-89.23	-21,384.61
02/28/2020	1854	Battery Pro		-523.28	-21,907.89
02/28/2020	1855	Dennis Cooper Ass...		-176.00	-22,083.89
02/28/2020	1856	Ewing Irrigation & L...		-8,585.00	-30,668.89
02/28/2020	1857	Gary V. Burrows Inc.		-768.76	-31,437.65
02/28/2020	1858	Giotto's Alarm Tech,...		-430.61	-31,868.26
02/28/2020	1859	Lowe's		-1,235.90	-33,104.16
02/28/2020	1860	M. Green and Comp...		-77.04	-33,181.20
02/28/2020	1861	Nexem Staffing and ...		-1,206.00	-34,387.20
02/28/2020	1862	Polyguard & CO		-1,131.39	-35,518.59
02/28/2020	1863	Reed Shaffer		-9,300.00	-44,818.59
02/28/2020	1864	RIGO'S SIGNS		-307.79	-45,126.38
02/28/2020	1865	Soap Man		-190.67	-45,317.05
02/28/2020	1866	SoCalGas		-107.17	-45,424.22
02/28/2020	1867	Visalia Times Delta		-229.64	-45,653.86
02/28/2020	1868	Alberto Aguilar		-104.16	-45,758.02
02/28/2020	1869	AirCall Communicati...	Jan. 30, 2020 Reg....	-100.00	-45,858.02
				-1,378.12	-47,236.14
Total 10150 - Bank of The Sierra - CHK ACCT				-47,236.14	-47,236.14
<b>TOTAL</b>				<b>-47,236.14</b>	<b>-47,236.14</b>



2:05 PM  
 04/14/20  
 Accrual Basis

Tulare Public Cemetery District  
 Check List Without Payroll  
 February 2020

Date	Num	Name	Memo	Amount	Balance
<b>10150 · Bank of The Sierra - CHK ACCT</b>					
02/18/2020	AUT...	AT & T Mobility		-89.87	-89.87
02/14/2020	AUT...	AT & T Internet		-70.00	-159.87
02/14/2020	AUT...	Southern California ...		-957.04	-1,116.91
02/19/2020	AUT...	City of Tulare		-1,431.59	-2,548.50
02/26/2020	AUT...	AT & T Phone's		-156.79	-2,705.29
02/27/2020	AUT...	AT & T Phone's		-74.21	-2,779.50
02/04/2020	AUT...	CALPERS		-1,131.78	-3,911.28
02/04/2020	AUT...	CALPERS		-1,438.48	-5,349.76
02/28/2020	AUT...	Intuit	MONTHLY PAYR...	-12.00	-5,361.76
02/04/2020	1819	Enterprise Plus	VOID: Madera Trai...	0.00	-5,361.76
02/04/2020	1820	Agri-Turf Distributin...	Rodent Control Co...	-2,447.44	-7,809.20
02/04/2020	1821	Nexem Staffing and ...		-1,670.28	-9,479.48
02/07/2020	1822	Bryan Company De...		-1,500.00	-10,979.48
02/07/2020	1823	Crowne Vault		-1,474.20	-12,453.68
02/07/2020	1824	Ewing Irrigation & L...		-21.67	-12,475.35
02/07/2020	1825	Gary V. Burrows Inc.		-65.30	-12,540.65
02/07/2020	1826	Home Depot Cedit ...		-47.49	-12,588.14
02/07/2020	1827	Morris Levin & Son		-21.54	-12,609.68
02/07/2020	1828	Nexem Staffing and ...		-1,700.10	-14,309.78
02/07/2020	1829	Office Depot		-523.54	-14,833.32
02/07/2020	1830	Pontem Software		-843.75	-15,677.07
02/07/2020	1832	Reed Shaffer		-621.16	-16,298.23
02/07/2020	1833	Res Com		-90.00	-16,388.23
02/07/2020	1834	TF Tire & Service		-25.00	-16,413.23
02/07/2020	1835	Timelogix		-36.68	-16,449.91
02/07/2020	1836	Wizix		-139.91	-16,589.82
02/14/2020	1837	Battery Pro		-1,418.43	-18,008.25
02/14/2020	1838	Ewing Irrigation & L...		-768.76	-18,777.01
02/14/2020	1839	Nexem Staffing and ...		-1,138.84	-19,915.85
02/14/2020	1840	P.C.Mobile Techs		-200.00	-20,115.85
02/14/2020	1841	Reed Shaffer		-1,179.53	-21,295.38
02/14/2020	1842	US Bank Equipment...		-89.23	-21,384.61
02/14/2020	1843	Waste Management...		-523.28	-21,907.89
02/28/2020	1854	Battery Pro		-176.00	-22,083.89
02/28/2020	1855	Dennis Cooper Ass...		-8,585.00	-30,668.89
02/28/2020	1856	Ewing Irrigation & L...		-768.76	-31,437.65
02/28/2020	1857	Gary V. Burrows Inc.		-430.61	-31,868.26
02/28/2020	1858	Giotto's Alarm Tech,...		-1,235.90	-33,104.16
02/28/2020	1859	Lowe's		-77.04	-33,181.20
02/28/2020	1860	M. Green and Comp...		-1,206.00	-34,387.20
02/28/2020	1861	Nexem Staffing and ...		-1,131.39	-35,518.59
02/28/2020	1862	Polyguard & CO		-9,300.00	-44,818.59
02/28/2020	1863	Reed Shaffer		-307.79	-45,126.38
02/28/2020	1864	RIGO'S SIGNS		-190.67	-45,317.05
02/28/2020	1865	Soap Man		-107.17	-45,424.22
02/28/2020	1866	SoCalGas		-229.64	-45,653.86
02/28/2020	1867	Visalia Times Delta		-104.16	-45,758.02
02/28/2020	1868	Alberto Aguilar	Jan. 30, 2020 Reg....	-100.00	-45,858.02
02/28/2020	1869	AirCall Communicati...		-1,378.12	-47,236.14
Total 10150 · Bank of The Sierra - CHK ACCT				-47,236.14	-47,236.14
<b>TOTAL</b>				<b>-47,236.14</b>	<b>-47,236.14</b>



10:23 AM

03/18/20

Tulare Public Cemetery District  
**Reconciliation Summary**  
10500 - Cash in Treasury (772), Period Ending 02/29/2020

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	<u>Feb 29, 20</u>
Beginning Balance	223,306.58
Cleared Transactions	
Checks and Payments - 2 items	-65,000.00
Deposits and Credits - 2 items	48,631.00
	<u>-16,369.00</u>
Total Cleared Transactions	
Cleared Balance	<u>206,937.58</u>
Register Balance as of 02/29/2020	206,937.58
Ending Balance	206,937.58

Tulare Public Cemetery District  
**Reconciliation Detail**

10500 · Cash in Treasury (772), Period Ending 02/29/2020

Type	Date	Clr	Amount	Balance
<b>Beginning Balance</b>				223,306.58
<b>Cleared Transactions</b>				
<b>Checks and Payments - 2 items</b>				
Transfer	02/21/2020	X	-25,000.00	-25,000.00
Transfer	02/28/2020	X	-40,000.00	-65,000.00
<b>Total Checks and Payments</b>			-65,000.00	-65,000.00
<b>Deposits and Credits - 2 items</b>				
Transfer	02/11/2020	X	16,288.65	16,288.65
Transfer	02/28/2020	X	32,342.35	48,631.00
<b>Total Deposits and Credits</b>			48,631.00	48,631.00
<b>Total Cleared Transactions</b>			-16,369.00	-16,369.00
Cleared Balance			-16,369.00	206,937.58
Register Balance as of 02/29/2020			-16,369.00	206,937.58
<b>Ending Balance</b>			<b>-16,369.00</b>	<b>206,937.58</b>



10:36 AM  
03/18/20

Tulare Public Cemetery District  
**Reconciliation Summary**  
10600 · Endowment - Reserved (773), Period Ending 02/29/2020

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	<u>Feb 29, 20</u>
Beginning Balance	1,485,409.00
Cleared Transactions	
Deposits and Credits - 2 items	<u>4,774.00</u>
Total Cleared Transactions	<u>4,774.00</u>
Cleared Balance	<u><b>1,490,183.00</b></u>
Register Balance as of 02/29/2020	1,490,183.00
Ending Balance	1,490,183.00

10:37 AM  
03/18/20

**Tulare Public Cemetery District**  
**Reconciliation Detail**  
10600 - Endowment - Reserved (773), Period Ending 02/29/2020

<u>Type</u>	<u>Date</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
<b>Beginning Balance</b>				1,485,409.00
<b>Cleared Transactions</b>				
<b>Deposits and Credits - 2 items</b>				
Transfer	02/11/2020	X	1,052.00	1,052.00
Transfer	02/28/2020	X	3,722.00	4,774.00
Total Deposits and Credits			4,774.00	4,774.00
Total Cleared Transactions			4,774.00	4,774.00
Cleared Balance			4,774.00	1,490,183.00
Register Balance as of 02/29/2020			4,774.00	1,490,183.00
<b>Ending Balance</b>			<b>4,774.00</b>	<b>1,490,183.00</b>



10:45 AM

03/18/20

**Tulare Public Cemetery District  
Reconciliation Summary**

10700 · Cash in Expansion Account (807), Period Ending 02/29/2020

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	<u>Feb 29, 20</u>
Beginning Balance	64,594.41
Cleared Balance	64,594.41
Register Balance as of 02/29/2020	64,594.41
Ending Balance	64,594.41

10:46 AM

03/18/20

### Tulare Public Cemetery District Reconciliation Detail

10700 - Cash in Expansion Account (807), Period Ending 02/29/2020

Type	Date	Clr	Amount	Balance
<b>Beginning Balance</b>				64,594.41
Cleared Balance				64,594.41
Register Balance as of 02/29/2020				64,594.41
<b>Ending Balance</b>				<b>64,594.41</b>

10:50 AM

03/18/20

Tulare Public Cemetery District  
Reconciliation Summary

10900 · Endowment - Unreserved (817), Period Ending 02/29/2020

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	<u>Feb 29, 20</u>
Beginning Balance	
Cleared Balance	340,176.33
Register Balance as of 02/29/2020	340,176.33
Ending Balance	340,176.33



10:52 AM  
03/18/20

Tulare Public Cemetery District  
Reconciliation Detail

10900 - Endowment - Unreserved (817), Period Ending 02/29/2020

Type	Date	Clr	Amount	Balance
<b>Beginning Balance</b>				340,176.33
Cleared Balance				340,176.33
Register Balance as of 02/29/2020				340,176.33
<b>Ending Balance</b>				<b>340,176.33</b>

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

**FEBRUARY INTERMENTS 2018**

BODY BURIALS	KERN		8
	NORTH		10
NICHES/HEX			0
CREMATION BURIALS	KERN		6
	NORTH		1
BABY BURIALS	KERN		0
	NORTH		0
<b>TOTALS</b>			<b>25</b>

	<u>BODY</u>	<u>CREMATION</u>	<u>TOTAL</u>
JAN	22	5	27
FEB	18	7	25
<b>TOTAL</b>	<b>40</b>	<b>12</b>	<b>52</b>

Percentage Total: **77%** **23%**

**FEBRUARY INTERMENTS 2019**

BODY BURIALS	KERN		8
	NORTH		6
NICHES/HEX			1
CREMATION BURIALS	KERN		5
	NORTH		3
BABY BURIALS	KERN		1
	NORTH		0
<b>TOTALS</b>			<b>24</b>

	<u>BODY</u>	<u>CREMATION</u>	<u>TOTAL</u>
JAN	14	8	22
FEB	15	9	24
<b>TOTAL</b>	<b>29</b>	<b>17</b>	<b>46</b>

Percentage Total: **63%** **37%**

**FEBRUARY INTERMENTS 2020**

BODY BURIALS	KERN		7
	NORTH		13
NICHES/HEX			1
CREMATION BURIALS	KERN		4
	NORTH		1
BABY BURIALS	KERN		0
	NORTH		0
<b>TOTALS</b>			<b>26</b>

	<u>BODY</u>	<u>CREMATION</u>	<u>TOTAL</u>
JAN	33	6	39
FEB	20	6	26
<b>TOTAL</b>	<b>53</b>	<b>12</b>	<b>65</b>

Percentage Total: **82%** **18%**