

Tulare Public Cemetery District  
Audit Committee Minutes  
January 17, 2020

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting was called to order at 1:00pm, at the district office, 900 E Kern Avenue, Tulare, California by Committee Member Stephen Present. Committee Members present was Linda Maloy.

Leonor Castaneda was in attendance.

RECOGNITION OF VISITORS:

None

APPROVAL OF DECEMBER MINUTES:

The minutes of December 5, 2019 were approved (2-0)

The December 2019 financial reports were approved (2-0) noting that Mary Quillen CPA, had not reviewed them yet and may require future correction prior to next board meeting.

The invoices for Rigo Signs were reviewed. There were six invoices.

- April 18, 2019 \$101.45 Uniform, Sun Hats and Baseball Budget Item 7004
- August 7, 2019 \$1482.22 Uniform 7004
- August 20, 2019 \$761.42 Uniform 7004
- September 16, 2019 \$866.00 Flower Policy Signs 7059
- September 23, 2019 \$568.31 Aluminum Signs 7059
- December 9, 2019 \$714.45 Signs, (Vases-Kern) 7059

Updated on review of September 2019 Payroll Summary and Profit and Loss.

Reviewed policy regarding introductory employees clarifying various benefits and approved recommendations to the Employee Handbook to be reviewed by regular board.

Agreed to have another meeting on January 24, 2019 to discuss with Rob Dennis, CPA our preliminary audit.

During managers' report we were updated on the Pontum software, a rodent device for gopher control and ongoing interviews for office position.

ADJOURNMENT:

Adjourned at 3:40 p.m.

Tulare Public Cemetery District  
Audit Committee Minutes  
January 24, 2020

CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting was called to order at 1:00pm, at the district office, 900 E Kern Avenue, Tulare, California by Committee Member Stephen Present. Committee Members present was Linda Maloy.

Leonor Castaneda was in attendance.

RECOGNITION OF VISITORS:

Board Member Vicky Gilson and Alex Gutierrez were visitors

Reviewed the preliminary audit presented by Rob Dennis, CPA, who was available on a conference call. The committee noted that they would like to see both Endowment principle and endowment interest shown in the financials. Rob Dennis indicated that he would have to come back later with those values.

ADJOURNMENT:

Adjourned at 1:28 p.m.

## Tulare Public Cemetery District

## Trial Balance

As of January 31, 2020

	Jan 31, 20	
	Debit	Credit
00 · Clearing Acct.	0.00	
1 · Suspense	0.00	
10000 · Cash and Cash Equivalents	0.00	
10100 · Petty Cash	450.13	
10150 · Bank of The Sierra - CHK ACCT	55,582.70	
10200 · Cash in Bank B/A Saving	0.00	
10400 · Cash in Bank B/A Checking	0.00	
10500 · Cash in Treasury (772)	223,306.58	
10600 · Endowment - Reserved (773)	1,169,391.08	
1620 · Edowment Care 1620	316,017.92	
10700 · Cash in Expansion Account (807)	64,594.41	
10900 · Endowment - Unreserved (817)	340,176.33	
11001 · Accounts Receivable	0.00	
10 · Customer Balance Due	263.17	
11300 · Prepaid Expense	0.00	
12001 · Undeposited Funds	7,127.70	
20000 · Accounts Payable		13,937.68
2 · Due to Miscellaneous	0.00	
24000 · Payroll Liabilities		4,836.48
24010 · Pension Payable		2,267.22
24020 · Health Insurance Payable		13,659.13
25500 · Sales Tax Payable		1,735.96
30000 · Opening Balance Equity		2,282,733.86
31100 · Retain Earnings	178,895.99	
4001 · Current Secured		87,356.25
4006 · Current Unsecured		8,896.98
4008 · Prior Secured		1,615.07
4009 · Prior Unsecured		88.41
4030 · Suppl Current Secured		1,087.51
4033 · Suppl Prior Secured		344.54
4060 · Residual Distributions		1,031.00
4069 · PT Facilities		3,222.00
5050 · Homeowners Property Tax Relief		638.65
4801 · Interest Income - 772		1,898.31
5400 · Charges for Current Services		444,858.36
5805 · Misc. Revenue		1,106.75
5835 · Other Revenue		4,087.73
6001 · Regular Payroll	164,278.12	
6002 · Overtime	5,788.41	
6004 · Benefits	56,854.73	
6005 · Extra Help	48,275.46	
6008 · Directors Fees	1,300.00	
6011 · Retirement-SD Portion	19,069.25	
6012 · Social Security and Medicare	13,010.07	
6015 · Workers Compensation Ins	22,323.00	
6016 · Unemployment Ins.	1,280.16	
7003 · Penalties	1,316.65	
7004 · Clothing and Personal Supplies	2,345.09	
7005 · Telecommunications	2,943.25	
7006 · Vaults and Crypts	40,312.20	
7009 · Household Supplies	830.83	
7010 · Insurance	7,701.00	
7025 · Mileage Reimbursement Expense	67.28	
70200 · Repair & Main. - Equipment	25,824.20	
70300 · Repair & Main. - Outside	30,474.23	
70400 · Repair & Main. - Building	13,560.62	
7036 · Office Supplies and Expense	6,485.22	

12:30 PM

02/18/20

Accrual Basis

Tulare Public Cemetery District

Trial Balance

As of January 31, 2020

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	Jan 31, 20	
	Debit	Credit
62000 · Bank Charges	248.12	
63000 · Computer Repairs and Expense	1,661.13	
7039 · Miscellaneous	379.38	
7043 · Professional Fees	9,022.50	
63500 · County Admin Fees	2,094.50	
68100 · Accounting	2,643.56	
68200 · Auditing	8,585.00	
68300 · Legal	3,113.35	
7045 · Security	876.00	
7059 · Publications and Legal Notices	4,379.63	
7073 · Training / Education	5,127.74	
77100 · SCE	4,655.51	
77200 · SO Cal Gas	409.66	
77300 · Water, Sewer and Disposal	22,301.84	
79000 · Waste Disposal	779.20	
7425 · Taxes	1,299.33	
8001 · Graves Repurchase	4,865.00	
8300 · Equipment	51,435.07	
9101 · Endowment Revenue		38,126.00
9102 · Interest Income - EC		19,566.14
9201 · Rent and Concessions - 807		8,400.00
9203 · Interest Income - 807		668.91
9301 · Interest Income - 817		1,559.36
<b>TOTAL</b>	<b><u>2,943,722.30</u></b>	<b><u>2,943,722.30</u></b>

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

	<u>Jan 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10100 · Petty Cash	450.13
10150 · Bank of The Sierra - CHK ACCT	55,582.70
10500 · Cash in Treasury (772)	223,306.58
10600 · Endowment - Reserved (773)	
1620 · Edowment Care 1620	316,017.92
10600 · Endowment - Reserved (773) - Other	1,169,391.08
Total 10600 · Endowment - Reserved (773)	1,485,409.00
10700 · Cash in Expansion Account (807)	64,594.41
10900 · Endowment - Unreserved (817)	340,176.33
Total Checking/Savings	2,169,519.15
Other Current Assets	
10 · Customer Balance Due	263.17
12001 · Undeposited Funds	7,127.70
Total Other Current Assets	7,390.87
Total Current Assets	2,176,910.02
<b>TOTAL ASSETS</b>	<b><u>2,176,910.02</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	13,937.68
Total Accounts Payable	13,937.68
Other Current Liabilities	
24000 · Payroll Liabilities	4,836.48
24010 · Pension Payable	2,267.22
24020 · Health Insurance Payable	13,659.13
25500 · Sales Tax Payable	1,735.96
Total Other Current Liabilities	22,498.79
Total Current Liabilities	36,436.47
Total Liabilities	36,436.47
Equity	
30000 · Opening Balance Equity	2,282,733.86
31100 · Retain Earnings	-178,895.99
Net Income	36,635.68
Total Equity	2,140,473.55
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>2,176,910.02</u></b>

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

January 2020

	Jan 20	Budget	Jul '19 - Jan 20	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000 · County Taxes	20,564	14,647	104,280	102,527	175,760
4801 · Interest Income - 772	0	250	1,898	1,750	3,000
5400 · Charges for Current Services	97,242	50,833	444,858	355,833	610,000
5805 · Misc. Revenue	1,038	1,667	1,107	11,667	20,000
5835 · Other Revenue	363	270	4,088	1,890	3,240
<b>Total Income</b>	<b>119,207</b>	<b>67,667</b>	<b>556,232</b>	<b>473,667</b>	<b>812,000</b>
<b>Expense</b>					
<b>6000 · Payroll and Employee Benefits</b>					
6001 · Regular Payroll	35,599	20,708	164,278	144,958	248,500
6002 · Overtime	1,545	417	5,788	2,917	5,000
6004 · Benefits	12,094	3,167	56,855	22,167	38,000
6005 · Extra Help	6,131	4,583	48,275	32,083	55,000
6008 · Directors Fees	25	250	1,300	1,750	3,000
6011 · Retirement-SD Portion	7,711	2,000	19,069	14,000	24,000
6012 · Social Security and Medicare	2,842	1,500	13,010	10,500	18,000
6015 · Workers Compensation Ins	0	1,500	22,323	10,500	18,000
6016 · Unemployment Ins.	1,077	417	1,280	2,917	5,000
<b>Total 6000 · Payroll and Employee Benefits</b>	<b>67,024</b>	<b>34,542</b>	<b>332,179</b>	<b>241,792</b>	<b>414,500</b>
<b>7003 · Penalties</b>	<b>861</b>	<b>500</b>	<b>1,317</b>	<b>3,500</b>	<b>6,000</b>
<b>7004 · Clothing and Personal Supplies</b>	<b>0</b>	<b>333</b>	<b>2,345</b>	<b>2,333</b>	<b>4,000</b>
<b>7005 · Telecommunications</b>	<b>356</b>	<b>500</b>	<b>2,943</b>	<b>3,500</b>	<b>6,000</b>
<b>7006 · Vaults and Crypts</b>	<b>0</b>	<b>5,417</b>	<b>40,312</b>	<b>37,917</b>	<b>65,000</b>
<b>7009 · Household Supplies</b>	<b>0</b>	<b>125</b>	<b>831</b>	<b>875</b>	<b>1,500</b>
<b>7010 · Insurance</b>	<b>0</b>	<b>1,750</b>	<b>7,701</b>	<b>12,250</b>	<b>21,000</b>
<b>7025 · Mileage Reimbursement Expense</b>	<b>0</b>	<b>8,917</b>	<b>69,859</b>	<b>62,417</b>	<b>107,000</b>
<b>7030 · Maintenance and Repairs</b>	<b>6,704</b>	<b>8,917</b>	<b>69,859</b>	<b>62,417</b>	<b>107,000</b>
<b>7036 · Office Supplies and Expense</b>	<b>1,926</b>	<b>2,042</b>	<b>8,394</b>	<b>14,292</b>	<b>24,500</b>
<b>7039 · Miscellaneous</b>	<b>180</b>	<b>208</b>	<b>379</b>	<b>1,458</b>	<b>2,500</b>
<b>7043 · Professional Fees</b>	<b>9,585</b>	<b>1,708</b>	<b>25,459</b>	<b>11,958</b>	<b>20,500</b>
<b>7045 · Security</b>	<b>798</b>	<b>333</b>	<b>876</b>	<b>2,333</b>	<b>4,000</b>

Tulare Public Cemetery District  
Profit & Loss Budget Performance  
January 2020

	Jan 20	Budget	Jul '19 - Jan 20	YTD Budget	Annual Budget
7059 · Publications and Legal Notices	643	250	4,380	1,750	3,000
7073 · Training / Education	1,047	667	5,128	4,667	8,000
7081 · Utilities	2,287	3,750	28,146	26,250	45,000
7425 · Taxes	0	125	1,299	875	1,500
8001 · Graves Repurchase	600	833	4,865	5,833	10,000
8100 · Building and Improvements	0	1,500	0	10,500	18,000
8300 · Equipment	0	4,167	51,435	29,167	50,000
<b>Total Expense</b>	<b>92,011</b>	<b>67,667</b>	<b>587,916</b>	<b>473,667</b>	<b>812,000</b>
<b>Net Ordinary Income</b>	<b>27,196</b>	<b>-0</b>	<b>-31,685</b>	<b>-0</b>	<b>0</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
9100 · Endowment					
9101 · Endowment Revenue	7,826	5,000	38,126	35,000	60,000
9102 · Interest Income - EC	0	2,500	19,566	17,500	30,000
<b>Total 9100 · Endowment</b>	<b>7,826</b>	<b>7,500</b>	<b>57,692</b>	<b>52,500</b>	<b>90,000</b>
<b>9200 · Fund for Future Expansions - 807</b>					
9201 · Rent and Concessions - 807	0	8,400	8,400	8,400	8,400
9203 · Interest Income - 807	0	42	669	292	500
9200 · Fund for Future Expansions - 807 - Other	0	1,250	0	8,750	15,000
<b>Total 9200 · Fund for Future Expansions - 807</b>	<b>0</b>	<b>9,692</b>	<b>9,069</b>	<b>17,442</b>	<b>23,900</b>
<b>9300 · Unreserved Funds - 817</b>					
9301 · Interest Income - 817	0	542	1,559	3,792	6,500
<b>Total 9300 · Unreserved Funds - 817</b>	<b>0</b>	<b>542</b>	<b>1,559</b>	<b>3,792</b>	<b>6,500</b>
<b>Total Other Income</b>	<b>7,826</b>	<b>17,733</b>	<b>68,320</b>	<b>73,733</b>	<b>120,400</b>
<b>Net Other Income</b>	<b>7,826</b>	<b>17,733</b>	<b>68,320</b>	<b>73,733</b>	<b>120,400</b>
<b>Net Income</b>	<b>35,022</b>	<b>17,733</b>	<b>36,636</b>	<b>73,733</b>	<b>120,400</b>

**Tulare Public Cemetery District  
Reconciliation Detail**

10150 · Bank of The Sierra - CHK ACCT, Period Ending 01/31/2020

Type	Date	Num	Name	Cir	Amount	Balance
<b>Beginning Balance</b>						67,598.16
<b>Cleared Transactions</b>						
<b>Checks and Payments - 72 items</b>						
Bill Pmt -Check	12/17/2019	1773	Wizix	X	-139.03	-139.03
Paycheck	12/19/2019	1739	Faria, David A	X	-91.35	-230.38
Bill Pmt -Check	12/20/2019	1736	Van Cleve Concrete...	X	-6,188.00	-6,418.38
Bill Pmt -Check	12/20/2019	1722	CA Turf Equipment ...	X	-167.86	-6,586.24
Bill Pmt -Check	12/20/2019	1731	Streamline	X	-100.00	-6,686.24
Bill Pmt -Check	12/30/2019	1758	Morris Levin & Son	X	-4,704.87	-11,391.11
Liability Check	12/30/2019	E-pay	United States Treas...	X	-361.56	-11,752.67
Liability Check	12/30/2019	E-pay	EDD	X	-23.63	-11,776.30
Bill Pmt -Check	12/31/2019	1763	Polyguard & CO	X	-13,950.00	-25,726.30
Paycheck	01/01/2020	1747	Castaneda, Leonor C	X	-2,739.17	-28,465.47
Paycheck	01/01/2020	1751	Miller, Philip C	X	-2,700.35	-31,165.82
Paycheck	01/01/2020	1752	Viera, Brian Keith	X	-2,446.70	-33,612.52
Paycheck	01/01/2020	1748	Faria, David A	X	-2,284.62	-35,897.14
Paycheck	01/01/2020	1750	Jones, Jr., Bobby G...	X	-2,048.34	-37,945.48
Paycheck	01/01/2020	1757	Hernandez, Epifanio...	X	-1,670.38	-39,615.86
Liability Check	01/03/2020	E-pay	United States Treas...	X	-3,148.56	-42,764.42
Bill Pmt -Check	01/03/2020	1768	Morris Levin & Son	X	-2,427.11	-45,191.53
Bill Pmt -Check	01/03/2020	AUTO...	CALPERS	X	-1,438.48	-46,630.01
Bill Pmt -Check	01/03/2020	AUTO...	CALPERS	X	-1,131.78	-47,761.79
Bill Pmt -Check	01/03/2020	1772	Wilbur - Ellis Comp...	X	-634.78	-48,396.57
Liability Check	01/03/2020	1764	Department of Child...	X	-421.00	-48,817.57
Bill Pmt -Check	01/03/2020	1767	Gary V. Burrows Inc.	X	-416.79	-49,234.36
Liability Check	01/03/2020	E-pay	EDD	X	-379.86	-49,614.22
Bill Pmt -Check	01/03/2020	1769	Lowe's	X	-350.82	-49,965.04
Liability Check	01/03/2020	E-pay	EDD	X	-342.48	-50,307.52
Liability Check	01/03/2020	1765	Department of Child...	X	-268.00	-50,575.52
Bill Pmt -Check	01/03/2020	1771	Res Com	X	-45.00	-50,620.52
Bill Pmt -Check	01/08/2020	AUTO...	Harland Clarke	X	-218.12	-50,838.64
Bill Pmt -Check	01/13/2020	AUTO...	AT & T Internet	X	-70.00	-50,908.64
Liability Check	01/14/2020	1774	Health Benefits Unit	X	-6,028.61	-56,937.25
Bill Pmt -Check	01/14/2020	1780	Nexem Staffing and...	X	-2,258.51	-59,195.76
Sales Tax Payment	01/14/2020	AUTO...	State Board of Equa...	X	-1,160.72	-60,356.48
Bill Pmt -Check	01/14/2020	1781	Office Depot	X	-1,029.27	-61,385.75
Bill Pmt -Check	01/14/2020	1779	Giotto's Alarm Tech...	X	-720.00	-62,105.75
Bill Pmt -Check	01/14/2020	1789	CAPC	X	-650.00	-62,755.75
Bill Pmt -Check	01/14/2020	1786	Visalia Times Delta	X	-439.00	-63,194.75
Bill Pmt -Check	01/14/2020	1787	Waste Management...	X	-417.89	-63,612.64
Bill Pmt -Check	01/14/2020	1782	Reed Shaffer	X	-300.00	-63,912.64
Bill Pmt -Check	01/14/2020	1777	Battery Pro	X	-270.08	-64,182.72
Bill Pmt -Check	01/14/2020	1776	Baker Supplies and ...	X	-263.84	-64,446.56
Bill Pmt -Check	01/14/2020	AUTO...	Southern California ...	X	-249.60	-64,696.16
Bill Pmt -Check	01/14/2020	1788	Wilbur - Ellis Comp...	X	-225.97	-64,922.13
Liability Check	01/14/2020	E-pay	EDD	X	-210.00	-65,132.13
Bill Pmt -Check	01/14/2020	1775	Asco Pacific	X	-112.56	-65,244.69
Bill Pmt -Check	01/14/2020	1785	US Bank Equipment...	X	-89.23	-65,333.92
Bill Pmt -Check	01/14/2020	1790	CA Turf Equipment ...	X	-47.00	-65,380.92
Bill Pmt -Check	01/14/2020	1783	Res Com	X	-45.00	-65,425.92
Liability Check	01/14/2020	E-pay	United States Treas...	X	-42.00	-65,467.92
Liability Check	01/14/2020	E-pay	EDD	X	-0.01	-65,467.93
Sales Tax Payment	01/15/2020	AUTO...	State Board of Equa...	X	-2,725.68	-68,193.61
Sales Tax Payment	01/15/2020	AUTO...	State Board of Equa...	X	-2,602.97	-70,796.58
Sales Tax Payment	01/15/2020	AUTO...	State Board of Equa...	X	-2,593.29	-73,389.87

8:29 AM

02/12/20

**Tulare Public Cemetery District  
Reconciliation Detail**

10150 · Bank of The Sierra - CHK ACCT, Period Ending 01/31/2020

Type	Date	Num	Name	Clr	Amount	Balance
Sales Tax Payment	01/15/2020	AUTO...	State Board of Equa...	X	-2,219.00	-75,608.87
Bill Pmt -Check	01/15/2020	AUTO...	CALPERS	X	-1,438.48	-77,047.35
Bill Pmt -Check	01/15/2020	AUTO...	CALPERS	X	-1,131.78	-78,179.13
Bill Pmt -Check	01/15/2020	AUTO...	AT & T Mobility	X	-89.77	-78,268.90
Bill Pmt -Check	01/20/2020	1794	Tulare County Coun...	X	-985.86	-79,254.76
Bill Pmt -Check	01/20/2020	1791	Felix M. Villarreal	X	-180.00	-79,434.76
Bill Pmt -Check	01/21/2020	AUTO...	City of Tulare	X	-1,582.03	-81,016.79
Bill Pmt -Check	01/21/2020	1796	CAPC	X	-458.00	-81,474.79
Bill Pmt -Check	01/22/2020	1798	CAPC	X	-539.00	-82,013.79
Check	01/24/2020	1799	Norris Borges	X	-207.30	-82,221.09
Bill Pmt -Check	01/26/2020	1808	M. Green and Com...	X	-495.00	-82,716.09
Bill Pmt -Check	01/26/2020	1801	Baker Supplies and ...	X	-241.92	-82,958.01
Bill Pmt -Check	01/26/2020	1802	CA Turf Equipment ...	X	-206.12	-83,164.13
Bill Pmt -Check	01/26/2020	1800	Alberto Aguilar	X	-175.00	-83,339.13
Bill Pmt -Check	01/26/2020	1803	Central California I...	X	-42.83	-83,381.96
Bill Pmt -Check	01/27/2020	AUTO...	AT & T Phone's	X	-237.63	-83,619.59
Bill Pmt -Check	01/28/2020	AUTO...	AT & T Phone's	X	-74.32	-83,693.91
Bill Pmt -Check	01/28/2020	AUTO...	Intuit	X	-14.00	-83,707.91
Paycheck	01/31/2020	1812	Faria, David A	X	-2,567.70	-86,275.61
Paycheck	01/31/2020	1813	Hernandez, Epifanio...	X	-2,014.53	-88,290.14
Total Checks and Payments					-88,290.14	-88,290.14
<b>Deposits and Credits - 9 items</b>						
Liability Check	01/03/2020	adj	Health Benefits Unit	X	0.00	0.00
Liability Check	01/03/2020	adj	Health Benefits Unit	X	0.00	0.00
Transfer	01/10/2020			X	30,000.00	30,000.00
Bill Pmt -Check	01/14/2020		CALPERS	X	0.00	30,000.00
Bill Pmt -Check	01/14/2020		SoCalGas	X	0.00	30,000.00
Bill Pmt -Check	01/14/2020	1778	CA Turf Equipment ...	X	0.00	30,000.00
Bill Pmt -Check	01/20/2020	1795	Nexem Staffing and...	X	0.00	30,000.00
Transfer	01/24/2020			X	25,000.00	55,000.00
Transfer	01/24/2020			X	40,000.00	95,000.00
Total Deposits and Credits					95,000.00	95,000.00
Total Cleared Transactions					6,709.86	6,709.86
Cleared Balance					6,709.86	74,308.02
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 15 items</b>						
Bill Pmt -Check	06/07/2019	1415	Brian Viera		-23.97	-23.97
Bill Pmt -Check	01/03/2020	1770	TF Tire & Service		-365.71	-389.68
Bill Pmt -Check	01/14/2020	1784	Streamline		-100.00	-489.68
Bill Pmt -Check	01/20/2020	1793	SoCalGas		-93.39	-583.07
Bill Pmt -Check	01/21/2020	1797	Nexem Staffing and...		-3,986.46	-4,569.53
Bill Pmt -Check	01/26/2020	1809	Nexem Staffing and...		-1,754.55	-6,324.08
Bill Pmt -Check	01/26/2020	1805	Irene Huizar		-600.00	-6,924.08
Bill Pmt -Check	01/26/2020	1807	Lowe's		-376.96	-7,301.04
Bill Pmt -Check	01/26/2020	1810	Vicki Gilson		-125.00	-7,426.04
Bill Pmt -Check	01/26/2020	1806	Giotto's Alarm Tech...		-78.00	-7,504.04
Bill Pmt -Check	01/26/2020	1804	Ewing Irrigation & L...		-21.67	-7,525.71
Paycheck	01/31/2020	1815	Miller, Philip C		-3,055.82	-10,581.53
Paycheck	01/31/2020	1816	Viera, Brian Keith		-2,908.77	-13,490.30
Paycheck	01/31/2020	1811	Castaneda, Leonor C		-2,758.35	-16,248.65

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Tulare Public Cemetery District  
Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 01/31/2020

Type	Date	Num	Name	Clr	Amount	Balance
Paycheck	01/31/2020	1814	Jones, Jr., Bobby G...		-2,476.67	-18,725.32
Total Checks and Payments					-18,725.32	-18,725.32
Total Uncleared Transactions					-18,725.32	-18,725.32
Register Balance as of 01/31/2020					-12,015.46	55,582.70
<b>Ending Balance</b>					<b>-12,015.46</b>	<b>55,582.70</b>

8:25 AM  
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**Tulare Public Cemetery District**  
**Reconciliation Summary**  
10150 · Bank of The Sierra - CHK ACCT, Period Ending 01/31/2020

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	<u>Jan 31, 20</u>
<b>Beginning Balance</b>	67,598.16
<b>Cleared Transactions</b>	
Checks and Payments - 72 items	-88,290.14
Deposits and Credits - 9 items	95,000.00
<b>Total Cleared Transactions</b>	<u>6,709.86</u>
<b>Cleared Balance</b>	<u><u>74,308.02</u></u>
<b>Uncleared Transactions</b>	
Checks and Payments - 15 items	-18,725.32
<b>Total Uncleared Transactions</b>	<u>-18,725.32</u>
<b>Register Balance as of 01/31/2020</b>	<u><u>55,582.70</u></u>
<b>Ending Balance</b>	55,582.70

10:26 AM  
 02/12/20  
 Accrual Basis

Tulare Public Cemetery District  
 Check List Without Payroll  
 January 2020

Date	Num	Name	Memo	Amount	Balance
<b>10150 - Bank of The Sierra - CHK ACCT</b>					
01/14/2020		CALPERS	QuickBooks gener...	0.00	0.00
01/14/2020		SoCalGas	QuickBooks gener...	0.00	0.00
01/15/2020	AUT...	State Board of Equa...		-2,725.68	-2,725.68
01/03/2020	AUT...	CALPERS		-1,131.78	-3,857.46
01/03/2020	AUT...	CALPERS		-1,438.48	-5,295.94
01/08/2020	AUT...	Harland Clarke		-218.12	-5,514.06
01/13/2020	AUT...	AT & T Internet		-70.00	-5,584.06
01/14/2020	AUT...	Southern California ...		-249.60	-5,833.66
01/27/2020	AUT...	AT & T Phone's		-237.63	-6,071.29
01/28/2020	AUT...	AT & T Phone's		-74.32	-6,145.61
01/15/2020	AUT...	AT & T Mobility		-89.77	-6,235.38
01/15/2020	AUT...	CALPERS		-1,131.78	-7,367.16
01/15/2020	AUT...	CALPERS		-1,438.48	-8,805.64
01/28/2020	AUT...	Intuit		-14.00	-8,819.64
01/21/2020	AUT...	City of Tulare		-1,582.03	-10,401.67
01/14/2020	AUT...	State Board of Equa...		-1,160.72	-11,562.39
01/15/2020	AUT...	State Board of Equa...		-2,219.00	-13,781.39
01/15/2020	AUT...	State Board of Equa...		-2,602.97	-16,384.36
01/15/2020	AUT...	State Board of Equa...		-2,593.29	-18,977.65
01/03/2020	1767	Gary V. Burrows Inc.		-416.79	-19,394.44
01/03/2020	1768	Morris Levin & Son		-2,427.11	-21,821.55
01/03/2020	1769	Lowe's		-350.82	-22,172.37
01/03/2020	1770	TF Tire & Service		-365.71	-22,538.08
01/03/2020	1771	Res Com	North Cemetery	-45.00	-22,583.08
01/03/2020	1772	Wilbur - Ellis Compa...		-634.78	-23,217.86
01/14/2020	1775	Asco Pacific		-112.56	-23,330.42
01/14/2020	1776	Baker Supplies and ...		-263.84	-23,594.26
01/14/2020	1777	Battery Pro		-270.08	-23,864.34
01/14/2020	1778	CA Turf Equipment ...	VOID:	0.00	-23,864.34
01/14/2020	1779	Giotto's Alarm Tech,...		-720.00	-24,584.34
01/14/2020	1780	Nexem Staffing and ...		-2,258.51	-26,842.85
01/14/2020	1781	Office Depot		-1,029.27	-27,872.12
01/14/2020	1782	Reed Shaffer		-300.00	-28,172.12
01/14/2020	1783	Res Com		-45.00	-28,217.12
01/14/2020	1784	Streamline	Webpage Services	-100.00	-28,317.12
01/14/2020	1785	US Bank Equipment...		-89.23	-28,406.35
01/14/2020	1786	Visalia Times Delta		-439.00	-28,845.35
01/14/2020	1787	Waste Management...		-417.89	-29,263.24
01/14/2020	1788	Wilbur - Ellis Compa...		-225.97	-29,489.21
01/14/2020	1789	CAPC		-650.00	-30,139.21
01/14/2020	1790	CA Turf Equipment ...	Kern	-47.00	-30,186.21
01/20/2020	1791	Felix M. Villarreal	Guillermo I. Villarre...	-180.00	-30,366.21
01/20/2020	1793	SoCalGas		-93.39	-30,459.60
01/20/2020	1794	Tulare County Coun...		-985.86	-31,445.46
01/20/2020	1795	Nexem Staffing and ...	VOID:	0.00	-31,445.46
01/21/2020	1796	CAPC		-458.00	-31,903.46
01/21/2020	1797	Nexem Staffing and ...		-3,986.46	-35,889.92
01/22/2020	1798	CAPC	Annual Conference	-539.00	-36,428.92
01/24/2020	1799	Norris Borges	Grave Repurchase...	-207.30	-36,636.22
01/26/2020	1800	Alberto Aguilar	Sp. Brd Meetings 1...	-175.00	-36,811.22
01/26/2020	1801	Baker Supplies and ...		-241.92	-37,053.14
01/26/2020	1802	CA Turf Equipment ...		-206.12	-37,259.26
01/26/2020	1803	Central California Im...		-42.83	-37,302.09
01/26/2020	1804	Ewing Irrigation & L...		-21.67	-37,323.76

10:26 AM  
02/12/20  
Accrual Basis

Tulare Public Cemetery District  
Check List Without Payroll  
January 2020

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>	<u>Balance</u>
01/26/2020	1805	Irene Huizar		-600.00	-37,923.76
01/26/2020	1806	Giotto's Alarm Tech,...		-78.00	-38,001.76
01/26/2020	1807	Lowe's		-376.96	-38,378.72
01/26/2020	1808	M. Green and Comp...		-495.00	-38,873.72
01/26/2020	1809	Nexem Staffing and ...		-1,754.55	-40,628.27
01/26/2020	1810	Vicki Gilson		-125.00	-40,753.27
Total 10150 · Bank of The Sierra - CHK ACCT				-40,753.27	-40,753.27
<b>TOTAL</b>				<b>-40,753.27</b>	<b>-40,753.27</b>

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

	Castaneda, Leonor C		Faria, David A		Hernandez, Epifanio H				
	Hours	Rate	Jan 20	Hours	Rate	Jan 20	Hours	Rate	Jan 20
<b>Employee Wages, Taxes and Adjustments</b>									
<b>Gross Pay</b>									
Double-time hourly			0		35	0		29	0
Holiday Pay	40	17	672	40	17	690	40	14	580
Hourly	302	17	5,074	238	17	4,106	262	14	3,796
Hourly Sick			0	65	17	1,121	16	14	232
Hourly Vacation	2	17	34	1	17	17	24	14	348
Overtime (x1.5) hourly	47	25	1,180	3	26	85		22	0
<b>Total Gross Pay</b>	391		6,959	347		6,019	342		4,956
<b>Adjusted Gross Pay</b>	391		6,959	347		6,019	342		4,956
<b>Taxes Withheld</b>			-602			-1,079			-429
<b>Deductions from Net Pay</b>			-860			-88			-842
<b>Net Pay</b>	391		5,498	347		4,852	342		3,685
<b>Employer Taxes and Contributions</b>									
Medicare Company			101			87			72
Social Security Company			431			373			307
CA - Unemployment			202			175			144
Dental Insurance (company paid)			138			71			71
Health Insurance (company paid)			2,564			1,858			1,399
Insurance Admin Fee			17			17			17
Vision Insurance (company paid)			17			10			10
CA - Employment Training Tax			7			6			5
<b>Total Employer Taxes and Contributions</b>			3,478			2,597			2,025

Tulare Public Cemetery District  
Payroll Detailed  
January 2020

	Jones, Jr., Bobby Gene		Miller, Phillip C		Viera, Brian Keith	
	Hours	Rate	Hours	Rate	Hours	Rate
<b>Employee Wages, Taxes and Adjustments</b>						
<b>Gross Pay</b>						
Double-time hourly		35		40		35
Holiday Pay	40	17	40	20	40	17
Hourly	252	17	274	20	236	17
Hourly Sick	13	17	7	20	8	17
Hourly Vacation	40	17	24	20	60	17
Overtime (x1.5) hourly	6	26		30	5	26
<b>Total Gross Pay</b>	350		344		349	
		6,130		6,959		6,121
<b>Adjusted Gross Pay</b>	350		344		349	
		6,130		6,959		6,121
<b>Taxes Withheld</b>		-981		-1,115		-677
<b>Deductions from Net Pay</b>		-624		-88		-88
<b>Net Pay</b>	350		344		349	
		4,525		5,756		5,355
<b>Employer Taxes and Contributions</b>						
Medicare Company		89		101		89
Social Security Company		380		431		379
CA - Unemployment		178		202		178
Dental Insurance (company paid)		71		71		71
Health Insurance (company paid)		1,858		1,858		1,858
Insurance Admin Fee		17		17		17
Vision Insurance (company paid)		10		10		10
CA - Employment Training Tax		6		7		6
<b>Total Employer Taxes and Contributions</b>		2,609		2,697		2,608

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

TOTAL			
Employee Wages, Taxes and Adjustments	Hours	Rate	Jan 20
Gross Pay			
Double-time hourly	240		0
Holiday Pay			
Hourly	1,563		4,143
Hourly Sick	108		26,998
Hourly Vacation	151		1,841
Overtime (x1.5) hourly	61		2,618
<b>Total Gross Pay</b>	<b>2,123</b>		<b>37,144</b>
<b>Adjusted Gross Pay</b>	<b>2,123</b>		<b>37,144</b>
<b>Taxes Withheld</b>			<b>-4,883</b>
<b>Deductions from Net Pay</b>			<b>-2,590</b>
<b>Net Pay</b>	<b>2,123</b>		<b>29,671</b>
<b>Employer Taxes and Contributions</b>			
Medicare Company			539
Social Security Company			2,303
CA - Unemployment			1,077
Dental Insurance (company paid)			492
Health Insurance (company paid)			11,395
Insurance Admin Fee			104
Vision Insurance (company paid)			66
CA - Employment Training Tax			37
<b>Total Employer Taxes and Contributions</b>			<b>16,013</b>

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

	Hours	Rate	Jan 20
<b>Employee Wages, Taxes and Adjustments</b>			
<b>Gross Pay</b>			
Double-time hourly		29	0
Holiday Pay	240	14	4,143
Hourly	1,563	14	26,998
Hourly Sick	108	14	1,841
Hourly Vacation	151	14	2,618
Overtime (x1.5) hourly	61	22	1,545
<b>Total Gross Pay</b>	<b>2,123</b>		<b>37,144</b>
<b>Adjusted Gross Pay</b>	<b>2,123</b>		<b>37,144</b>
<b>Taxes Withheld</b>			
Federal Withholding			-1,149
Medicare Employee			-539
Social Security Employee			-2,303
CA - Withholding			-521
CA - Disability			-371
Medicare Employee Addl Tax			0
<b>Total Taxes Withheld</b>			<b>-4,883</b>
<b>Deductions from Net Pay</b>			
Health Insurance Deduction			-1,212
Wage Garnishment			-1,378
<b>Total Deductions from Net Pay</b>			<b>-2,590</b>
<b>Net Pay</b>	<b>2,123</b>		<b>29,671</b>
<b>Employer Taxes and Contributions</b>			
Medicare Company			539
Social Security Company			2,303
CA - Unemployment			1,077
Dental Insurance (company paid)			492
Health Insurance (company paid)			11,395
Insurance Admin Fee			104
Vision Insurance (company paid)			66
CA - Employment Training Tax			37
<b>Total Employer Taxes and Contributions</b>			<b>16,013</b>

1:54 PM  
02/11/20

**Tulare Public Cemetery District**  
**Reconciliation Detail**  
10500 · Cash in Treasury (772), Period Ending 01/31/2020

Type	Date	Clr	Amount	Balance
<b>Beginning Balance</b>				126,935.78
<b>Cleared Transactions</b>				
<b>Checks and Payments - 3 items</b>				
Transfer	01/10/2020	X	-30,000.00	-30,000.00
Transfer	01/24/2020	X	-40,000.00	-70,000.00
Transfer	01/24/2020	X	-25,000.00	-95,000.00
<b>Total Checks and Payments</b>			-95,000.00	-95,000.00
<b>Deposits and Credits - 10 items</b>				
Transfer	01/03/2020	X	792.70	792.70
Transfer	01/03/2020	X	25,964.45	26,757.15
Transfer	01/07/2020	X	10,783.70	37,540.85
Deposit	01/16/2020	X	20,563.98	58,104.83
Transfer	01/22/2020	X	12,425.33	70,530.16
Transfer	01/22/2020	X	24,985.70	95,515.86
Transfer	01/29/2020	X	16,748.75	112,264.61
Transfer	01/30/2020	X	17,349.95	129,614.56
Transfer	01/31/2020	X	10,321.17	139,935.73
Transfer	01/31/2020	X	51,435.07	191,370.80
<b>Total Deposits and Credits</b>			191,370.80	191,370.80
<b>Total Cleared Transactions</b>			96,370.80	96,370.80
Cleared Balance			96,370.80	223,306.58
Register Balance as of 01/31/2020			96,370.80	223,306.58
<b>Ending Balance</b>			<b>96,370.80</b>	<b>223,306.58</b>

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02/11/20

**Tulare Public Cemetery District**  
**Reconciliation Summary**  
10500 - Cash in Treasury (772), Period Ending 01/31/2020

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	<u>Jan 31, 20</u>
Beginning Balance	126,935.78
Cleared Transactions	
Checks and Payments - 3 items	-95,000.00
Deposits and Credits - 10 items	191,370.80
Total Cleared Transactions	<u>96,370.80</u>
Cleared Balance	<u><b>223,306.58</b></u>
Register Balance as of 01/31/2020	223,306.58
Ending Balance	223,306.58

8:44 AM  
02/12/20

**Tulare Public Cemetery District**  
**Reconciliation Detail**  
10600 - Endowment - Reserved (773), Period Ending 01/31/2020

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<u>Type</u>	<u>Date</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
<b>Beginning Balance</b>				1,476,213.00
<b>Cleared Transactions</b>				
<b>Deposits and Credits - 7 items</b>				
Transfer	01/03/2020	X	925.00	925.00
Transfer	01/03/2020	X	1,763.00	2,688.00
Transfer	01/22/2020	X	1,445.00	4,133.00
Transfer	01/22/2020	X	1,457.00	5,590.00
Transfer	01/29/2020	X	2,022.00	7,612.00
Transfer	01/30/2020	X	925.00	8,537.00
Transfer	01/31/2020	X	659.00	9,196.00
Total Deposits and Credits			9,196.00	9,196.00
Total Cleared Transactions			9,196.00	9,196.00
Cleared Balance			9,196.00	1,485,409.00
Register Balance as of 01/31/2020			9,196.00	1,485,409.00
<b>Ending Balance</b>			<b>9,196.00</b>	<b>1,485,409.00</b>

8:42 AM  
02/12/20

**Tulare Public Cemetery District**  
**Reconciliation Summary**  
10600 · Endowment - Reserved (773), Period Ending 01/31/2020

---

	<u>Jan 31, 20</u>
<b>Beginning Balance</b>	1,476,213.00
<b>Cleared Transactions</b>	
<b>Deposits and Credits - 7 items</b>	<u>9,196.00</u>
<b>Total Cleared Transactions</b>	<u>9,196.00</u>
<b>Cleared Balance</b>	<b><u>1,485,409.00</u></b>
<b>Register Balance as of 01/31/2020</b>	1,485,409.00
<b>Ending Balance</b>	1,485,409.00

8:53 AM  
02/12/20

### Tulare Public Cemetery District Reconciliation Detail

10700 · Cash in Expansion Account (807), Period Ending 01/31/2020

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<u>Type</u>	<u>Date</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
<b>Beginning Balance</b>				62,636.41
<b>Cleared Transactions</b>				
<b>Deposits and Credits - 2 items</b>				
Transfer	01/03/2020	X	979.00	979.00
Transfer	01/29/2020	X	979.00	1,958.00
Total Deposits and Credits			1,958.00	1,958.00
Total Cleared Transactions			1,958.00	1,958.00
Cleared Balance			1,958.00	64,594.41
Register Balance as of 01/31/2020			1,958.00	64,594.41
<b>Ending Balance</b>			<b>1,958.00</b>	<b>64,594.41</b>

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8:50 AM  
02/12/20

**Tulare Public Cemetery District**  
**Reconciliation Summary**  
10700 · Cash in Expansion Account (807), Period Ending 01/31/2020

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	<u>Jan 31, 20</u>
Beginning Balance	62,636.41
Cleared Transactions	
Deposits and Credits - 2 items	<u>1,958.00</u>
Total Cleared Transactions	<u>1,958.00</u>
Cleared Balance	<u><b>64,594.41</b></u>
Register Balance as of 01/31/2020	64,594.41
Ending Balance	64,594.41

8:57 AM  
02/12/20

Tulare Public Cemetery District  
Reconciliation Detail

10900 · Endowment - Unreserved (817), Period Ending 01/31/2020

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<u>Type</u>	<u>Date</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
<b>Beginning Balance</b>				391,611.40
<b>Cleared Transactions</b>				
<b>Checks and Payments - 1 item</b>				
Transfer	01/31/2020	X	-51,435.07	-51,435.07
Total Checks and Payments			-51,435.07	-51,435.07
Total Cleared Transactions			-51,435.07	-51,435.07
Cleared Balance			-51,435.07	340,176.33
Register Balance as of 01/31/2020			-51,435.07	340,176.33
<b>Ending Balance</b>			<b>-51,435.07</b>	<b>340,176.33</b>

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8:56 AM  
02/12/20

**Tulare Public Cemetery District**  
**Reconciliation Summary**  
10900 - Endowment - Unreserved (817), Period Ending 01/31/2020

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	<u>Jan 31, 20</u>
Beginning Balance	391,611.40
Cleared Transactions	
Checks and Payments - 1 item	<u>-51,435.07</u>
Total Cleared Transactions	<u>-51,435.07</u>
Cleared Balance	<u><u>340,176.33</u></u>
Register Balance as of 01/31/2020	340,176.33
Ending Balance	340,176.33