



# **Tulare Public Cemetery District**

900 East Kern Avenue Tulare, CA. 93274  
Phone: (559) 686-5544 Fax: (559) 686-7484



## **AUDIT COMMITTEE AGENDA**

**Audit Committee Meeting  
November 30, 2021  
1:00 P.M.**

### **PRELIMINARIES:**

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

### **OPEN SESSION:**

- 2.1 Approval of the October 21, 2021 Minutes
- 2.2 Approval of August 2021, September 2021 and October 2021 Financials
- 2.3 District Manager's Report

### **ADJOURNMENT:**

### **OPEN SESSION AGENDA ITEMS NOTICE TO THE PUBLIC**

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

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



Tulare Public Cemetery District  
Audit Committee Meeting Minutes  
October 21, 2021



CALL TO ORDER:

The Tulare Public Cemetery Audit Committee meeting on October 21, 2021 was called to order at 1:00 P.M. at 900 E Kern Ave, Tulare, California by Committee Chair Steve Presant. Committee Members Linda Maloy and Jim Pennington were present. District Manager Claire Bernardo was in attendance.

RECOGNITION OF VISITORS: There were two visitors.

OPEN SESSION:

2.1 – Maloy moved to approve September 17, 2021 minutes. Vote (3-0)

2.2 – Maloy recommended additional items to include in future Audit Committee financial packets.

2.3 – No action taken on August 2021 or September 2021 financials.

2.4 – Consensus of approval to recommend to Board moving \$8,982.08 to Endowment Fund to restore past fund value.

2.5 – Nothing to report from District Manager

ADJOURNMENT:

Committee Chair Presant adjourned the meeting at 2:05 P.M.

Respectfully Submitted,

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Audit Committee Member

# Tulare Public Cemetery District

## Profit & Loss Budget Performance

August 2021

| Ordinary Income/Expense                           | Aug 21        | Budget         | Jul - Aug 21   | YTD Budget     | Annual Budget    |
|---------------------------------------------------|---------------|----------------|----------------|----------------|------------------|
| <b>Income</b>                                     |               |                |                |                |                  |
| 3999 • Total Beginning Cash Available             | 0             | 32,618         | 0              | 65,236         | 391,418          |
| 4000 • County Taxes                               |               |                |                |                |                  |
| 4001 • Current Secured                            | 0             | 13,833         | 0              | 27,667         | 166,000          |
| 4006 • Current Unsecured                          | 0             | 750            | -0             | 1,500          | 9,000            |
| 4008 • Prior Secured                              | 0             | 253            | 0              | 507            | 3,040            |
| 4009 • Prior Unsecured                            | 0             | 11             | 0              | 22             | 130              |
| 4030 • Suppl Current Secured                      | 0             | 233            | 0              | 467            | 2,800            |
| 4033 • Suppl Prior Secured                        | 0             | 33             | 0              | 67             | 400              |
| 4060 • Residual Distributions                     | 0             | 542            | 0              | 1,083          | 6,500            |
| 4069 • PT Facilities                              | 0             | 492            | 0              | 983            | 5,900            |
| 5000 • Aid-Other Governmental Agencies            | 0             | 3              | 0              | 5              | 30               |
| 5050 • Homeowners Property Tax Relief             | 0             | 100            | 0              | 200            | 1,200            |
| 4000 • County Taxes - Other                       | 0             | 0              | 0              | 0              | 0                |
| <b>Total 4000 • County Taxes</b>                  | <b>0</b>      | <b>16,250</b>  | <b>-0</b>      | <b>32,500</b>  | <b>195,000</b>   |
| 4801 • Interest Income - 772                      | 0             | 250            | 0              | 500            | 3,000            |
| 5400 • Charges for Current Services               | 57,425        | 61,015         | 134,487        | 122,030        | 732,182          |
| 5805 • Misc. Revenue                              | 4,619         | 167            | 8,833          | 333            | 2,000            |
| 5834 • Restitution                                | 363           | 100            | 726            | 200            | 1,200            |
| 5835 • Other Revenue                              | 0             | 1,250          | 0              | 2,500          | 15,000           |
| <b>Total Income</b>                               | <b>62,407</b> | <b>111,650</b> | <b>144,046</b> | <b>223,300</b> | <b>1,339,800</b> |
| <b>Expense</b>                                    |               |                |                |                |                  |
| 6000 • Payroll and Employee Benefits              |               |                |                |                |                  |
| 6001 • Regular Payroll                            | 34,078        | 43,750         | 77,159         | 87,500         | 525,000          |
| 6002 • Overtime                                   | 2,191         | 417            | 3,092          | 833            | 5,000            |
| 6004 • Health Insurance Benefits                  | 34,847        | 6,250          | 48,314         | 12,500         | 75,000           |
| 6005 • Extra Help                                 | 0             | 333            | 0              | 667            | 4,000            |
| 6008 • Directors Fees                             | 0             | 333            | 0              | 667            | 4,000            |
| 6014 • Retirement-SD Portion                      | 8,399         | 3,750          | 16,748         | 7,500          | 45,000           |
| 6012 • Social Security and Medicare               | 2,715         | 3,334          | 5,764          | 6,668          | 40,000           |
| 6015 • Workers Compensation Ins                   | 893           | 1,667          | 2,920          | 3,333          | 20,000           |
| 6016 • Unemployment Ins.                          | 54            | 250            | 199            | 500            | 3,000            |
| 6000 • Payroll and Employee Benefits - Other      | 0             | 0              | 0              | 0              | 0                |
| <b>Total 6000 • Payroll and Employee Benefits</b> | <b>83,177</b> | <b>60,084</b>  | <b>154,196</b> | <b>120,168</b> | <b>721,000</b>   |
| 7003 • Penalties                                  | 0             | 42             | 0              | 83             | 500              |
| 7004 • Clothing and Personal Supplies             | 0             | 583            | 0              | 1,167          | 7,000            |
| 7005 • Telecommunications                         | 534           | 500            | 915            | 1,000          | 6,000            |
| 7006 • Vaults and Crypts                          | 1,450         | 6,250          | 8,055          | 12,500         | 75,000           |
| 7009 • Household Supplies                         | 286           | 125            | 719            | 250            | 1,500            |
| 7010 • Insurance                                  | 0             | 1,667          | 0              | 3,333          | 20,000           |
| 7025 • Mileage Reimbursement Expense              | 35            | 17             | 35             | 33             | 200              |

# Tulare Public Cemetery District

## Profit & Loss Budget Performance

August 2021

|                                                 | Aug 21         | Budget         | Jul - Aug 21   | YTD Budget     | Annual Budget    |
|-------------------------------------------------|----------------|----------------|----------------|----------------|------------------|
| <b>7030 - Maintenance and Repairs</b>           |                |                |                |                |                  |
| 70200 - Repair & Main. - Equipment              | 3,525          | 0              | 7,755          | 0              | 0                |
| 70300 - Repair & Main. - Outside                | 8,574          | 0              | 21,511         | 0              | 0                |
| 70400 - Repair & Main. - Building               | 3,881          | 0              | 9,648          | 0              | 0                |
| 7030 - Maintenance and Repairs - Other          | 0              | 9,167          | 0              | 18,333         | 110,000          |
| <b>Total 7030 - Maintenance and Repairs</b>     | <b>15,980</b>  | <b>9,167</b>   | <b>38,913</b>  | <b>18,333</b>  | <b>110,000</b>   |
| <b>7036 - Office Supplies and Expense</b>       |                |                |                |                |                  |
| 62000 - Office Supplies                         | 432            | 0              | 821            | 0              | 0                |
| 63000 - Computer Repairs and Expense            | 3,136          | 0              | 3,136          | 0              | 0                |
| 7036 - Office Supplies and Expense - Other      | 967            | 1,667          | 4,293          | 3,333          | 20,000           |
| <b>Total 7036 - Office Supplies and Expense</b> | <b>4,535</b>   | <b>1,667</b>   | <b>8,250</b>   | <b>3,333</b>   | <b>20,000</b>    |
| <b>7039 - Miscellaneous</b>                     |                |                |                |                |                  |
| 7043 - Professional Fees                        | 1,290          | 58             | 1,290          | 117            | 700              |
| 63500 - County Admin Fees                       | 0              | 0              | 0              | 0              | 0                |
| 68100 - Accounting                              | 1,468          | 0              | 2,138          | 0              | 0                |
| 68200 - Auditing                                | 0              | 0              | 0              | 0              | 0                |
| 68300 - Legal                                   | 3,446          | 0              | 4,504          | 0              | 0                |
| 7043 - Professional Fees - Other                | 1,313          | 4,167          | 1,313          | 8,333          | 50,000           |
| <b>Total 7043 - Professional Fees</b>           | <b>6,227</b>   | <b>4,167</b>   | <b>7,955</b>   | <b>8,333</b>   | <b>50,000</b>    |
| <b>7045 - Security</b>                          |                |                |                |                |                  |
| 7059 - Publications and Legal Notices           | 1,339          | 2,083          | 3,899          | 4,167          | 25,000           |
| 7073 - Training / Education                     | 144            | 250            | 144            | 500            | 3,000            |
| 7081 - Utilities                                | 0              | 833            | 150            | 1,667          | 10,000           |
| 77100 - SCE                                     | 1,788          | 0              | 3,363          | 0              | 0                |
| 77200 - SO Cal Gas                              | 48             | 0              | 95             | 0              | 0                |
| 77300 - Water, Sewer and Disposal               | 5,678          | 0              | 11,822         | 0              | 0                |
| 79000 - Waste Disposal                          | 776            | 0              | 776            | 0              | 0                |
| 7081 - Utilities - Other                        | 0              | 4,167          | 0              | 8,333          | 50,000           |
| <b>Total 7081 - Utilities</b>                   | <b>8,291</b>   | <b>4,167</b>   | <b>16,056</b>  | <b>8,333</b>   | <b>50,000</b>    |
| <b>7425 - Taxes</b>                             |                |                |                |                |                  |
| 8001 - Graves Repurchase                        | 0              | 108            | 0              | 217            | 1,300            |
| 8100 - Building and Improvements                | 500            | 417            | 500            | 833            | 5,000            |
| 8300 - Equipment                                | 0              | 8,333          | 0              | 16,667         | 100,000          |
|                                                 | 0              | 11,133         | 0              | 22,267         | 133,600          |
| <b>Total Expense</b>                            | <b>123,789</b> | <b>111,651</b> | <b>241,077</b> | <b>223,301</b> | <b>1,339,800</b> |
| <b>Net Ordinary Income</b>                      | <b>-61,382</b> | <b>-1</b>      | <b>-97,031</b> | <b>-1</b>      | <b>0</b>         |

# Tulare Public Cemetery District

## Profit & Loss Budget Performance

August 2021

|                                                | Aug 21  | Budget | Jul - Aug 21 | YTD Budget | Annual Budget |
|------------------------------------------------|---------|--------|--------------|------------|---------------|
| Other Income/Expense                           |         |        |              |            |               |
| Other Income                                   |         |        |              |            |               |
| 9100 • Endowment - 773                         |         |        |              |            |               |
| 9101 • Endowment Revenue -Current Serv         | 6,434   | 5,000  | 14,338       | 10,000     | 60,000        |
| 9102 • Interest Income - Endowment 773         | 0       | 2,083  | 0            | 4,167      | 25,000        |
| 9100 • Endowment - 773 - Other                 | 0       | 0      | 0            | 0          | 0             |
| Total 9100 • Endowment - 773                   | 6,434   | 7,083  | 14,338       | 14,167     | 85,000        |
| 9200 • Fund for Future Expansion - 807         |         |        |              |            |               |
| 9201 • Rent and Concessions - 807              | 0       | 1,250  | 0            | 2,500      | 15,000        |
| 9203 • Interest Income - 807                   | 0       | 117    | 0            | 233        | 1,400         |
| 9204 • Future Expansion Current Service        | 0       | 1,250  | 0            | 2,500      | 15,000        |
| 9200 • Fund for Future Expansion - 807 - Other | 0       | 0      | 0            | 0          | 0             |
| Total 9200 • Fund for Future Expansion - 807   | 0       | 2,617  | 0            | 5,233      | 31,400        |
| 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                             | 6,434   | 10,117 | 14,338       | 20,233     | 121,400       |
| Other Expense                                  |         |        |              |            |               |
| 7432 • Appropriation for Contingencies         | 0       | 10,117 | 0            | 20,233     | 121,400       |
| Total Other Expense                            | 0       | 10,117 | 0            | 20,233     | 121,400       |
| Net Other Income                               | 6,434   | 0      | 14,338       | 0          | 0             |
| Net Income                                     | -54,948 | -1     | -82,693      | -1         | 0             |

Tulare Public Cemetery District  
**Balance Sheet**  
As of August 31, 2021

|                                                 | Aug 31, 21          |
|-------------------------------------------------|---------------------|
| <b>ASSETS</b>                                   |                     |
| <b>Current Assets</b>                           |                     |
| <b>Checking/Savings</b>                         |                     |
| 00 • Clearing Acct.                             | 35,707.60           |
| 10100 • Petty Cash                              | 533.01              |
| 10150 • Bank of The Sierra - CHK ACCT           | 9,405.98            |
| 10500 • Cash in Treasury (772)                  | 345,848.26          |
| 10600 • Endowment - Reserved (773)              |                     |
| 1620 • Edowment Care 1620                       | 316,017.92          |
| 10600 • Endowment - Reserved (773) - Other      | 1,291,671.23        |
| <b>Total 10600 • Endowment - Reserved (773)</b> | <b>1,607,689.15</b> |
| 10700 • Cash in Expansion Account (807)         | 95,421.40           |
| 10900 • Endowment - Unreserved (817)            | 353,951.12          |
| <b>Total Checking/Savings</b>                   | <b>2,448,556.52</b> |
| <b>Other Current Assets</b>                     |                     |
| 10 • Customer Balance Due                       | 263.17              |
| 12001 • Undeposited Funds                       | -1,318.60           |
| <b>Total Other Current Assets</b>               | <b>-1,055.43</b>    |
| <b>Total Current Assets</b>                     | <b>2,447,501.09</b> |
| <b>TOTAL ASSETS</b>                             | <b>2,447,501.09</b> |
| <b>LIABILITIES &amp; EQUITY</b>                 |                     |
| <b>Liabilities</b>                              |                     |
| <b>Current Liabilities</b>                      |                     |
| Accounts Payable                                |                     |
| 20000 • Accounts Payable                        | 48,227.81           |
| <b>Total Accounts Payable</b>                   | <b>48,227.81</b>    |
| <b>Other Current Liabilities</b>                |                     |
| 24000 • Payroll Liabilities                     | 22,643.26           |
| 24010 • Pension Payable                         | 4,999.41            |
| 24020 • Health Insurance Payable                | 20,739.49           |
| 25500 • Sales Tax Payable                       | 1,718.41            |
| <b>Total Other Current Liabilities</b>          | <b>50,100.57</b>    |
| <b>Total Current Liabilities</b>                | <b>98,328.38</b>    |
| <b>Total Liabilities</b>                        | <b>98,328.38</b>    |
| <b>Equity</b>                                   |                     |
| 30000 • Fund Balance                            | 2,431,865.30        |
| Net Income                                      | -82,692.59          |
| <b>Total Equity</b>                             | <b>2,349,172.71</b> |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>           | <b>2,447,501.09</b> |

12:46 PM  
10/19/21

**Tulare Public Cemetery District**  
**Reconciliation Detail**  
10150 - Bank of The Sierra - CHK ACCT, Period Ending 08/31/2021

|                                        | Type            | Date       | Num   | Name                                    | Clr | Amount            | Balance           |
|----------------------------------------|-----------------|------------|-------|-----------------------------------------|-----|-------------------|-------------------|
| Beginning Balance                      |                 |            |       |                                         |     |                   | 6,262.84          |
| <b>Cleared Transactions</b>            |                 |            |       |                                         |     |                   |                   |
| <b>Checks and Payments - 48 items</b>  |                 |            |       |                                         |     |                   |                   |
|                                        | Bill Pmt -Check | 02/26/2021 |       | AT &T Internet                          | ✓   | -174.36           | -174.36           |
|                                        | Bill Pmt -Check | 07/20/2021 | 2829  | Asco Pacific                            | ✓   | -669.95           | -844.31           |
|                                        | Bill Pmt -Check | 07/20/2021 | 2836  | Ewing Irrigation & Landscape Supply     | ✓   | -441.66           | -1,285.97         |
|                                        | Bill Pmt -Check | 07/20/2021 | 2831  | Battery Pro                             | ✓   | -129.90           | -1,415.87         |
|                                        | Check           | 07/30/2021 | 10031 | Payroll                                 | ✓   | -4,050.81         | -5,466.68         |
|                                        | Bill Pmt -Check | 07/30/2021 | 2845  | California Department of Tax and Fee Ad | ✓   | -2,829.00         | -8,295.68         |
|                                        | Bill Pmt -Check | 08/02/2021 | 2827  | M. Green and Company LLP                | ✓   | -385.00           | -8,680.68         |
|                                        | Check           | 08/02/2021 | EFT   | Paychex of New York LLC                 | ✓   | -381.32           | -9,062.00         |
|                                        | Bill Pmt -Check | 08/11/2021 | 2847  | CALPERS                                 | ✓   | -4,240.64         | -13,302.64        |
|                                        | Bill Pmt -Check | 08/11/2021 | 2848  | Ewing Irrigation & Landscape Supply     | ✓   | -1,686.95         | -14,989.59        |
|                                        | Bill Pmt -Check | 08/11/2021 | 2850  | Lowe's                                  | ✓   | -1,160.40         | -16,149.99        |
|                                        | Bill Pmt -Check | 08/11/2021 | 2851  | Reed Shaffer                            | ✓   | -1,000.00         | -17,149.99        |
|                                        | Bill Pmt -Check | 08/11/2021 | 2846  | CA Turf Equipment & Supply Inc.         | ✓   | -869.18           | -18,019.17        |
|                                        | Bill Pmt -Check | 08/11/2021 | 2849  | Leaf                                    | ✓   | -231.40           | -18,250.57        |
|                                        | Bill Pmt -Check | 08/11/2021 | 2853  | Tulare Glass Co. Inc.                   | ✓   | -106.18           | -18,356.75        |
|                                        | Bill Pmt -Check | 08/11/2021 | 2852  | SoCalGas                                | ✓   | -47.03            | -18,403.78        |
|                                        | Bill Pmt -Check | 08/12/2021 | 10037 | City of Tulare                          | ✓   | -6,143.34         | -24,547.12        |
|                                        | Bill Pmt -Check | 08/12/2021 | 2858  | Omega                                   | ✓   | -405.49           | -24,952.61        |
|                                        | Bill Pmt -Check | 08/12/2021 | 2855  | Holland Supply , Inc.                   | ✓   | -401.08           | -25,353.69        |
|                                        | Bill Pmt -Check | 08/12/2021 | 2856  | Jorgensen Company                       | ✓   | -392.52           | -25,746.21        |
|                                        | Bill Pmt -Check | 08/12/2021 | 2857  | Linder Equip CO.                        | ✓   | -318.00           | -26,064.21        |
|                                        | Bill Pmt -Check | 08/12/2021 | 2861  | Soap Man                                | ✓   | -231.66           | -26,295.87        |
|                                        | Bill Pmt -Check | 08/12/2021 | 2862  | Spraying Devices, Inc.                  | ✓   | -92.14            | -26,388.01        |
|                                        | Check           | 08/12/2021 | EFT   | AT & T Phone's                          | ✓   | -70.00            | -26,458.01        |
|                                        | Bill Pmt -Check | 08/12/2021 | 2860  | Res Com                                 | ✓   | -45.00            | -26,503.01        |
|                                        | Bill Pmt -Check | 08/19/2021 | 2875  | Van Cleve Concrete Products, INC.       | ✓   | -6,480.00         | -32,983.01        |
|                                        | Bill Pmt -Check | 08/19/2021 | 2871  | Reed Shaffer                            | ✓   | -2,627.36         | -35,610.37        |
|                                        | Bill Pmt -Check | 08/19/2021 | 2866  | Crowne Vault                            | ✓   | -2,418.15         | -38,028.52        |
|                                        | Bill Pmt -Check | 08/19/2021 |       | Southern California Edison              | ✓   | -1,787.92         | -39,816.44        |
|                                        | Bill Pmt -Check | 08/19/2021 | 2868  | Illinois MidWest Insurance Agency, LLC  | ✓   | -893.00           | -40,709.44        |
|                                        | Bill Pmt -Check | 08/19/2021 | 2876  | Waste Management/USA Waste              | ✓   | -776.07           | -41,485.51        |
|                                        | Bill Pmt -Check | 08/19/2021 | 2870  | Office Depot                            | ✓   | -630.16           | -42,115.67        |
|                                        | Bill Pmt -Check | 08/19/2021 | 2873  | Roche Oil, Inc.                         | ✓   | -623.79           | -42,739.46        |
|                                        | Bill Pmt -Check | 08/19/2021 | 2864  | CA Turf Equipment & Supply Inc.         | ✓   | -324.74           | -43,064.20        |
|                                        | Bill Pmt -Check | 08/19/2021 | 2877  | Petty Cash                              | ✓   | -300.00           | -43,364.20        |
|                                        | Bill Pmt -Check | 08/19/2021 | 2865  | California Business Machines            | ✓   | -221.20           | -43,585.40        |
|                                        | Bill Pmt -Check | 08/19/2021 | 2867  | Home Depot Credit Services              | ✓   | -137.78           | -43,723.18        |
|                                        | Bill Pmt -Check | 08/19/2021 | 2863  | Andy Hinojosa III CPA                   | ✓   | -70.00            | -43,793.18        |
|                                        | Bill Pmt -Check | 08/19/2021 | 2872  | Res Com                                 | ✓   | -45.00            | -43,838.18        |
|                                        | Bill Pmt -Check | 08/19/2021 | 2869  | Lydia Cervantes                         | ✓   | -35.28            | -43,873.46        |
|                                        | Bill Pmt -Check | 08/24/2021 | 2884  | Scapelanders                            | ✓   | -612.50           | -44,485.96        |
|                                        | Check           | 08/26/2021 | EFT   | AT & T Mobility                         | ✓   | -83.73            | -44,569.69        |
|                                        | Bill Pmt -Check | 08/27/2021 | 2889  | Payroll                                 | ✓   | -542.34           | -45,112.03        |
|                                        | Bill Pmt -Check | 08/27/2021 | 2890  | Payroll                                 | ✓   | -151.53           | -45,263.56        |
|                                        | Check           | 08/30/2021 | EFT   | CALPERS                                 | ✓   | -3,646.07         | -48,909.63        |
|                                        | Check           | 08/30/2021 | EFT   | CALPERS                                 | ✓   | -553.38           | -49,463.01        |
|                                        | Check           | 08/31/2021 | EFT   | Paychex of New York LLC                 | ✓   | -19,594.52        | -69,057.53        |
|                                        | Check           | 08/31/2021 | EFT   | Paychex of New York LLC                 | ✓   | -388.00           | -69,445.53        |
| <b>Total Checks and Payments</b>       |                 |            |       |                                         |     | <b>-69,445.53</b> | <b>-69,445.53</b> |
| <b>Deposits and Credits - 11 Items</b> |                 |            |       |                                         |     |                   |                   |
|                                        | Transfer        | 08/04/2021 |       |                                         | ✓   | 12,829.00         | 12,829.00         |
|                                        | Transfer        | 08/06/2021 |       |                                         | ✓   | 106.18            | 12,935.18         |
|                                        | Transfer        | 08/06/2021 |       |                                         | ✓   | 9,261.52          | 22,196.70         |
|                                        | Transfer        | 08/13/2021 |       |                                         | ✓   | 1,855.51          | 24,052.21         |
|                                        | Transfer        | 08/13/2021 |       |                                         | ✓   | 7,592.98          | 31,645.19         |
|                                        | Transfer        | 08/20/2021 |       |                                         | ✓   | 2,611.28          | 34,256.47         |
|                                        | Transfer        | 08/20/2021 |       |                                         | ✓   | 7,057.33          | 41,313.80         |
|                                        | Transfer        | 08/20/2021 |       |                                         | ✓   | 8,473.69          | 49,787.49         |

12:46 PM  
10/19/21

**Tulare Public Cemetery District  
Reconciliation Detail**

10150 - Bank of The Sierra - CHK ACCT, Period Ending 08/31/2021

| Type                              | Date       | Num  | Name                                | Clr | Amount     | Balance    |
|-----------------------------------|------------|------|-------------------------------------|-----|------------|------------|
| Transfer                          | 08/27/2021 |      |                                     | √   | 2,247.13   | 52,034.62  |
| Transfer                          | 08/27/2021 |      |                                     | √   | 5,628.13   | 57,662.75  |
| Transfer                          | 08/27/2021 |      |                                     | √   | 38,875.00  | 96,537.75  |
| Total Deposits and Credits        |            |      |                                     |     | 96,537.75  | 96,537.75  |
| Total Cleared Transactions        |            |      |                                     |     | 27,092.22  | 27,092.22  |
| Cleared Balance                   |            |      |                                     |     | 27,092.22  | 33,355.06  |
| Uncleared Transactions            |            |      |                                     |     |            |            |
| Checks and Payments - 29 items    |            |      |                                     |     |            |            |
| Bill Pmt -Check                   | 02/26/2021 |      | City of Tulare                      |     | -5,678.16  | -5,678.16  |
| Bill Pmt -Check                   | 02/26/2021 | 2929 | Spence Fence Company Enterprises    |     | -2,358.00  | -8,036.16  |
| Bill Pmt -Check                   | 02/26/2021 |      | Waste Management/USA Waste          |     | -991.23    | -9,027.39  |
| Bill Pmt -Check                   | 02/26/2021 |      | California Industrial Rubber        |     | -37.83     | -9,065.22  |
| Bill Pmt -Check                   | 06/17/2021 | 2888 | CA Turf Equipment & Supply Inc.     |     | -82.09     | -9,147.31  |
| Bill Pmt -Check                   | 06/18/2021 | 2793 | AT & T Phone's                      |     | -70.00     | -9,217.31  |
| Bill Pmt -Check                   | 07/07/2021 |      | CARQUEST AUTO PARTS                 |     | -5.69      | -9,223.00  |
| Bill Pmt -Check                   | 08/12/2021 | 2859 | Pontem Software                     |     | -1,312.50  | -10,535.50 |
| Bill Pmt -Check                   | 08/12/2021 | 2854 | Ewing Irrigation & Landscape Supply |     | -36.76     | -10,572.26 |
| Bill Pmt -Check                   | 08/19/2021 |      | AT & T Phone's                      |     | -258.29    | -10,830.55 |
| Bill Pmt -Check                   | 08/19/2021 | 2874 | Soap Man                            |     | -121.24    | -10,951.79 |
| Bill Pmt -Check                   | 08/24/2021 | 2883 | Reed Shaffer                        |     | -1,253.75  | -12,205.54 |
| Bill Pmt -Check                   | 08/24/2021 | 2887 | Valley Industrial Medical Group     |     | -945.00    | -13,150.54 |
| Bill Pmt -Check                   | 08/24/2021 | 2879 | Asco Pacific                        |     | -267.41    | -13,417.95 |
| Bill Pmt -Check                   | 08/24/2021 | 2882 | Ewing Irrigation & Landscape Supply |     | -257.03    | -13,674.98 |
| Bill Pmt -Check                   | 08/24/2021 | 2886 | The Sun Gazette                     |     | -144.30    | -13,819.28 |
| Bill Pmt -Check                   | 08/24/2021 | 2881 | CA Turf Equipment & Supply Inc.     |     | -95.24     | -13,914.52 |
| Bill Pmt -Check                   | 08/24/2021 | 2880 | AT & T Mobility                     |     | -52.20     | -13,966.72 |
| Bill Pmt -Check                   | 08/24/2021 | 2885 | SoCalGas                            |     | -48.38     | -14,015.10 |
| Bill Pmt -Check                   | 08/30/2021 | 2902 | United States Treasury              |     | -5,301.79  | -19,316.89 |
| Bill Pmt -Check                   | 08/31/2021 | 2891 | Barnes Memorials                    |     | -1,450.00  | -20,766.89 |
| Bill Pmt -Check                   | 08/31/2021 | 2895 | Motorola Solutions                  |     | -1,023.00  | -21,789.89 |
| Bill Pmt -Check                   | 08/31/2021 | 2892 | CA Turf Equipment & Supply Inc.     |     | -622.52    | -22,412.41 |
| Bill Pmt -Check                   | 08/31/2021 | 2894 | Melanie T Camacho                   |     | -500.00    | -22,912.41 |
| Bill Pmt -Check                   | 08/31/2021 | 2896 | Pacific Employers                   |     | -255.00    | -23,167.41 |
| Bill Pmt -Check                   | 08/31/2021 | 2899 | Zee Medical Service CO.             |     | -239.88    | -23,407.29 |
| Bill Pmt -Check                   | 08/31/2021 | 2893 | Lowe's                              |     | -214.19    | -23,621.48 |
| Bill Pmt -Check                   | 08/31/2021 | 2898 | Soap Man                            |     | -164.54    | -23,786.02 |
| Bill Pmt -Check                   | 08/31/2021 | 2897 | Roche Oil, Inc.                     |     | -163.06    | -23,949.08 |
| Total Checks and Payments         |            |      |                                     |     | -23,949.08 | -23,949.08 |
| Total Uncleared Transactions      |            |      |                                     |     | -23,949.08 | -23,949.08 |
| Register Balance as of 08/31/2021 |            |      |                                     |     | 3,143.14   | 9,405.98   |

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**Tulare Public Cemetery District**  
**Reconciliation Detail**  
10500 - Cash in Treasury (772), Period Ending 08/31/2021

|                                   | Type | Date       | Num | Name | Clr | Amount      | Balance     |
|-----------------------------------|------|------------|-----|------|-----|-------------|-------------|
| Beginning Balance                 |      |            |     |      |     |             | 427,747.14  |
| Cleared Transactions              |      |            |     |      |     |             |             |
| Checks and Payments - 11 items    |      |            |     |      |     |             |             |
| Deposit                           |      | 07/30/2021 |     |      | √   | -34,607.52  | -34,607.52  |
| Transfer                          |      | 08/04/2021 |     |      | √   | -12,829.00  | -47,436.52  |
| Transfer                          |      | 08/06/2021 |     |      | √   | -9,261.52   | -56,698.04  |
| Transfer                          |      | 08/06/2021 |     |      | √   | -106.18     | -56,804.22  |
| Transfer                          |      | 08/13/2021 |     |      | √   | -7,592.98   | -64,397.20  |
| Transfer                          |      | 08/20/2021 |     |      | √   | -1,855.51   | -66,252.71  |
| Transfer                          |      | 08/20/2021 |     |      | √   | -8,473.69   | -74,726.40  |
| Transfer                          |      | 08/20/2021 |     |      | √   | -7,057.33   | -81,783.73  |
| Transfer                          |      | 08/27/2021 |     |      | √   | -2,611.28   | -84,395.01  |
| Transfer                          |      | 08/27/2021 |     |      | √   | -38,875.00  | -123,270.01 |
| Transfer                          |      | 08/27/2021 |     |      | √   | -5,628.13   | -128,898.14 |
| Transfer                          |      | 08/27/2021 |     |      | √   | -2,247.13   | -131,145.27 |
| Total Checks and Payments         |      |            |     |      |     | -131,145.27 | -131,145.27 |
| Deposits and Credits - 9 items    |      |            |     |      |     |             |             |
| Transfer                          |      | 08/02/2021 |     |      | √   | 13,256.25   | 13,256.25   |
| Transfer                          |      | 08/11/2021 |     |      | √   | 14,884.79   | 28,141.04   |
| Transfer                          |      | 08/18/2021 |     |      | √   | 19,958.65   | 48,099.69   |
| Transfer                          |      | 08/20/2021 |     |      | √   | 1,146.70    | 49,246.39   |
| Total Deposits and Credits        |      |            |     |      |     | 49,246.39   | 49,246.39   |
| Total Cleared Transactions        |      |            |     |      |     | -81,898.88  | -81,898.88  |
| Cleared Balance                   |      |            |     |      |     | -81,898.88  | 345,848.26  |
| Register Balance as of 08/31/2021 |      |            |     |      |     | -81,898.88  | 345,848.26  |
| Ending Balance                    |      |            |     |      |     | -81,898.88  | 345,848.26  |

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**Tulare Public Cemetery District**  
**Reconciliation Detail**  
10600 - Endowment - Reserved (773), Period Ending 08/31/2021

|                                   | <u>Type</u> | <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Clr</u> | <u>Amount</u> | <u>Balance</u> |
|-----------------------------------|-------------|-------------|------------|-------------|------------|---------------|----------------|
| Beginning Balance                 |             |             |            |             |            |               | 1,603,477.15   |
| Cleared Transactions              |             |             |            |             |            |               |                |
| Deposits and Credits - 7 items    |             |             |            |             |            |               |                |
|                                   | Transfer    | 08/02/2021  |            |             | √          | 929.00        | 929.00         |
|                                   | Transfer    | 08/11/2021  |            |             | √          | 266.00        | 1,195.00       |
|                                   | Transfer    | 08/18/2021  |            |             | √          | 3,017.00      | 4,212.00       |
| Total Deposits and Credits        |             |             |            |             |            | 4,212.00      | 4,212.00       |
| Total Cleared Transactions        |             |             |            |             |            | 4,212.00      | 4,212.00       |
| Cleared Balance                   |             |             |            |             |            | 4,212.00      | 1,625,182.35   |
| Register Balance as of 08/31/2021 |             |             |            |             |            | 4,212.00      | 1,625,182.35   |
| Ending Balance                    |             |             |            |             |            | 4,212.00      | 1,625,182.35   |

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**Tulare Public Cemetery District**  
**Reconciliation Detail**  
10700 - Cash in Expansion Account (807), Period Ending 08/31/2021

|                                   | <u>Type</u> | <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Clr</u> | <u>Amount</u> | <u>Balance</u> |
|-----------------------------------|-------------|-------------|------------|-------------|------------|---------------|----------------|
| Beginning Balance                 |             |             |            |             |            |               | 95,421.40      |
| Cleared Balance                   |             |             |            |             |            |               | 95,421.40      |
| Register Balance as of 08/31/2021 |             |             |            |             |            |               | 95,421.40      |
| Ending Balance                    |             |             |            |             |            |               | 95,421.40      |

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**Tulare Public Cemetery District**  
**Reconciliation Detail**  
10900 - Endowment - Unreserved (817), Period Ending 08/31/2021

|                                   | <u>Type</u> | <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Clr</u> | <u>Amount</u> | <u>Balance</u> |
|-----------------------------------|-------------|-------------|------------|-------------|------------|---------------|----------------|
| Beginning Balance                 |             |             |            |             |            |               | 353,951.12     |
| Cleared Balance                   |             |             |            |             |            |               | 353,951.12     |
| Register Balance as of 08/31/2021 |             |             |            |             |            |               | 353,951.12     |
| Ending Balance                    |             |             |            |             |            |               | 353,951.12     |

# Tulare Public Cemetery District Profit & Loss Budget Performance

September 2021

|                                                   | Sep 21  | Budget  | Jul - Sep 21 | YTD Budget | Annual Budget |
|---------------------------------------------------|---------|---------|--------------|------------|---------------|
| <b>Ordinary Income/Expense</b>                    |         |         |              |            |               |
| Income                                            |         |         |              |            |               |
| 3999 - Total Beginning Cash Available             | 0       | 32,618  | 0            | 97,854     | 391,418       |
| 4000 - County Taxes                               |         |         |              |            |               |
| 4001 - Current Secured                            | 0       | 13,833  | 0            | 41,500     | 166,000       |
| 4006 - Current Unsecured                          | 0       | 750     | -0           | 2,250      | 9,000         |
| 4008 - Prior Secured                              | 0       | 253     | 0            | 760        | 3,040         |
| 4009 - Prior Unsecured                            | 0       | 11      | 0            | 33         | 130           |
| 4030 - Suppl Current Secured                      | 0       | 233     | 0            | 700        | 2,800         |
| 4033 - Suppl Prior Secured                        | 0       | 33      | 0            | 100        | 400           |
| 4060 - Residual Distributions                     | 0       | 542     | 0            | 1,625      | 6,500         |
| 4069 - PT Facilities                              | 0       | 492     | 0            | 1,475      | 5,900         |
| 5000 - Aid-Other Governmental Agencies            | 0       | 3       | 0            | 8          | 30            |
| 5050 - Homeowners Property Tax Relief             | 0       | 100     | 0            | 300        | 1,200         |
| 4000 - County Taxes - Other                       | 0       | 0       | 0            | 0          | 0             |
| <b>Total 4000 - County Taxes</b>                  | 0       | 16,250  | -0           | 48,750     | 195,000       |
| 4801 - Interest Income - 772                      | 1,068   | 250     | 1,068        | 750        | 3,000         |
| 5400 - Charges for Current Services               | 109,702 | 61,015  | 244,189      | 183,045    | 732,182       |
| 5805 - Misc. Revenue                              | 485     | 167     | 9,318        | 500        | 2,000         |
| 5834 - Restitution                                | 363     | 100     | 1,089        | 300        | 1,200         |
| 5835 - Other Revenue                              | 0       | 1,250   | 0            | 3,750      | 15,000        |
| <b>Total Income</b>                               | 111,618 | 111,650 | 255,664      | 334,950    | 1,339,800     |
| <b>Expense</b>                                    |         |         |              |            |               |
| 6000 - Payroll and Employee Benefits              |         |         |              |            |               |
| 6001 - Regular Payroll                            | 41,985  | 43,750  | 119,145      | 131,250    | 525,000       |
| 6002 - Overtime                                   | 1,922   | 417     | 5,013        | 1,250      | 5,000         |
| 6004 - Health Insurance Benefits                  | 6,734   | 6,250   | 55,048       | 18,750     | 75,000        |
| 6005 - Extra Help                                 | 0       | 333     | 0            | 1,000      | 4,000         |
| 6008 - Directors Fees                             | 0       | 333     | 0            | 1,000      | 4,000         |
| 6011 - Retirement-SD Portion                      | 0       | 3,750   | 16,748       | 11,250     | 45,000        |
| 6012 - Social Security and Medicare               | 3,339   | 3,334   | 9,103        | 10,002     | 40,000        |
| 6015 - Workers Compensation Ins                   | 893     | 1,667   | 3,813        | 5,000      | 20,000        |
| 6016 - Unemployment Ins.                          | 167     | 250     | 366          | 750        | 3,000         |
| 6000 - Payroll and Employee Benefits - Other      | 2,408   | 0       | 2,408        | 0          | 0             |
| <b>Total 6000 - Payroll and Employee Benefits</b> | 57,448  | 60,084  | 211,644      | 180,252    | 721,000       |
| 7003 - Penalties                                  | 0       | 42      | 0            | 125        | 500           |
| 7004 - Clothing and Personal Supplies             | 704     | 583     | 704          | 1,750      | 7,000         |
| 7005 - Telecommunications                         | 601     | 500     | 1,516        | 1,500      | 6,000         |
| 7006 - Vaults and Crypts                          | 8,320   | 6,250   | 16,375       | 18,750     | 75,000        |
| 7009 - Household Supplies                         | 0       | 125     | 719          | 375        | 1,500         |
| 7010 - Insurance                                  | 1,745   | 1,667   | 1,745        | 5,000      | 20,000        |
| 7025 - Mileage Reimbursement Expense              | 0       | 17      | 35           | 50         | 200           |

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11/24/21

Accrual Basis

# Tulare Public Cemetery District

## Profit & Loss Budget Performance

September 2021

|                                                 | Sep 21         | Budget         | Jul - Sep 21    | YTD Budget     | Annual Budget    |
|-------------------------------------------------|----------------|----------------|-----------------|----------------|------------------|
| <b>7030 - Maintenance and Repairs</b>           |                |                |                 |                |                  |
| 70200 - Repair & Main. - Equipment              | 4,258          | 0              | 12,013          | 0              | 0                |
| 70300 - Repair & Main. - Outside                | 36,817         | 0              | 58,327          | 0              | 0                |
| 70400 - Repair & Main. - Building               | 336            | 0              | 9,983           | 0              | 0                |
| 7030 - Maintenance and Repairs - Other          | 0              | 9,167          | 0               | 27,500         | 110,000          |
| <b>Total 7030 - Maintenance and Repairs</b>     | <b>41,410</b>  | <b>9,167</b>   | <b>80,323</b>   | <b>27,500</b>  | <b>110,000</b>   |
| <b>7036 - Office Supplies and Expense</b>       |                |                |                 |                |                  |
| 62000 - Office Supplies                         | 210            | 0              | 1,031           | 0              | 0                |
| 63000 - Computer Repairs and Expense            | 0              | 0              | 3,136           | 0              | 0                |
| 7036 - Office Supplies and Expense - Other      | 50             | 1,667          | 4,343           | 5,000          | 20,000           |
| <b>Total 7036 - Office Supplies and Expense</b> | <b>261</b>     | <b>1,667</b>   | <b>8,510</b>    | <b>5,000</b>   | <b>20,000</b>    |
| <b>7039 - Miscellaneous</b>                     |                |                |                 |                |                  |
| 7043 - Professional Fees                        | 5,045          | 58             | 6,335           | 175            | 700              |
| 63500 - County Admin Fees                       | 0              | 0              | 0               | 0              | 0                |
| 68100 - Accounting                              | 2,325          | 0              | 4,463           | 0              | 0                |
| 68200 - Auditing                                | 0              | 0              | 0               | 0              | 0                |
| 68300 - Legal                                   | 3,599          | 0              | 8,103           | 0              | 0                |
| 7043 - Professional Fees - Other                | 0              | 4,167          | 1,313           | 12,500         | 50,000           |
| <b>Total 7043 - Professional Fees</b>           | <b>5,924</b>   | <b>4,167</b>   | <b>13,879</b>   | <b>12,500</b>  | <b>50,000</b>    |
| <b>7045 - Security</b>                          |                |                |                 |                |                  |
| 7059 - Publications and Legal Notices           | 2,770          | 2,083          | 6,669           | 6,250          | 25,000           |
| 7073 - Training / Education                     | 0              | 250            | 144             | 750            | 3,000            |
| 7081 - Utilities                                | 0              | 833            | 150             | 2,500          | 10,000           |
| 77100 - SCE                                     | 1,642          | 0              | 5,004           | 0              | 0                |
| 77200 - SO Cal Gas                              | 21             | 0              | 117             | 0              | 0                |
| 77300 - Water, Sewer and Disposal               | 6,284          | 0              | 18,105          | 0              | 0                |
| 79000 - Waste Disposal                          | 1,058          | 0              | 1,834           | 0              | 0                |
| 7081 - Utilities - Other                        | 0              | 4,167          | 0               | 12,500         | 50,000           |
| <b>Total 7081 - Utilities</b>                   | <b>9,005</b>   | <b>4,167</b>   | <b>25,061</b>   | <b>12,500</b>  | <b>50,000</b>    |
| <b>7425 - Taxes</b>                             |                |                |                 |                |                  |
| 8001 - Graves Repurchase                        | 0              | 108            | 0               | 325            | 1,300            |
| 8100 - Building and Improvements                | 0              | 417            | 500             | 1,250          | 5,000            |
| 8300 - Equipment                                | 809            | 8,333          | 809             | 25,000         | 100,000          |
|                                                 | 0              | 11,133         | 0               | 33,400         | 133,600          |
| <b>Total Expense</b>                            | <b>134,041</b> | <b>111,651</b> | <b>375,118</b>  | <b>334,952</b> | <b>1,339,800</b> |
| <b>Net Ordinary Income</b>                      | <b>-22,423</b> | <b>-1</b>      | <b>-119,454</b> | <b>-2</b>      | <b>0</b>         |

# Tulare Public Cemetery District

## Profit & Loss Budget Performance

September 2021

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11/24/21  
Accrual Basis

|                                                | Sep 21 | Budget | Jul - Sep 21 | YTD Budget | Annual Budget |
|------------------------------------------------|--------|--------|--------------|------------|---------------|
| Other Income/Expense                           |        |        |              |            |               |
| Other Income                                   |        |        |              |            |               |
| 9100 • Endowment - 773                         |        |        |              |            |               |
| 9101 • Endowment Revenue - Current Serv        | 13,134 | 5,000  | 27,472       | 15,000     | 60,000        |
| 9102 • Interest Income - Endowment 773         | 4,370  | 2,083  | 4,370        | 6,250      | 25,000        |
| 9100 • Endowment - 773 - Other                 | 0      | 0      | 0            | 0          | 0             |
| Total 9100 • Endowment - 773                   | 17,504 | 7,083  | 31,842       | 21,250     | 85,000        |
| 9200 • Fund for Future Expansion - 807         |        |        |              |            |               |
| 9201 • Rent and Concessions - 807              | 0      | 1,250  | 0            | 3,750      | 15,000        |
| 9203 • Interest Income - 807                   | 260    | 117    | 260          | 350        | 1,400         |
| 9204 • Future Expansion Current Serv           | 1,304  | 1,250  | 1,304        | 3,750      | 15,000        |
| 9200 • Fund for Future Expansion - 807 - Other | 0      | 0      | 0            | 0          | 0             |
| Total 9200 • Fund for Future Expansion - 807   | 1,564  | 2,617  | 1,564        | 7,850      | 31,400        |
| 9300 • Unreserved Funds - 817                  |        |        |              |            |               |
| 9301 • Interest Income - 817                   | 963    | 417    | 963          | 1,250      | 5,000         |
| 9300 • Unreserved Funds - 817 - Other          | 0      | 0      | 0            | 0          | 0             |
| Total 9300 • Unreserved Funds - 817            | 963    | 417    | 963          | 1,250      | 5,000         |
| Total Other Income                             | 20,030 | 10,117 | 34,368       | 30,350     | 121,400       |
| Other Expense                                  |        |        |              |            |               |
| 7432 • Appropriation for Contingencies         | 0      | 10,117 | 0            | 30,350     | 121,400       |
| Total Other Expense                            | 0      | 10,117 | 0            | 30,350     | 121,400       |
| Net Other Income                               | 20,030 | 0      | 34,368       | 0          | 0             |
| Net Income                                     | -2,393 | -1     | -85,086      | -2         | 0             |

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11/24/21  
Accrual Basis

**Tulare Public Cemetery District**  
**Balance Sheet**  
As of September 30, 2021

|                                                 | <u>Sep 30, 21</u>          |
|-------------------------------------------------|----------------------------|
| <b>ASSETS</b>                                   |                            |
| <b>Current Assets</b>                           |                            |
| <b>Checking/Savings</b>                         |                            |
| 00 · Clearing Acct.                             | 24,856.69                  |
| 10100 · Petty Cash                              | 533.01                     |
| 10150 · Bank of The Sierra - CHK ACCT           | -11,019.93                 |
| 10500 · Cash in Treasury (772)                  | 392,313.36                 |
| 10600 · Endowment - Reserved (773)              |                            |
| 1620 · Edowment Care 1620                       | 316,017.92                 |
| 10600 · Endowment - Reserved (773) - Other      | <u>1,309,164.43</u>        |
| <b>Total 10600 · Endowment - Reserved (773)</b> | <b>1,625,182.35</b>        |
| 10700 · Cash in Expansion Account (807)         | 95,680.90                  |
| 10900 · Endowment - Unreserved (817)            | <u>354,913.69</u>          |
| <b>Total Checking/Savings</b>                   | <b>2,482,460.07</b>        |
| <b>Other Current Assets</b>                     |                            |
| 10 · Customer Balance Due                       | 263.17                     |
| 12001 · Undeposited Funds                       | <u>3,101.10</u>            |
| <b>Total Other Current Assets</b>               | <u>3,364.27</u>            |
| <b>Total Current Assets</b>                     | <u>2,485,824.34</u>        |
| <b>TOTAL ASSETS</b>                             | <u><u>2,485,824.34</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>                 |                            |
| <b>Liabilities</b>                              |                            |
| <b>Current Liabilities</b>                      |                            |
| <b>Accounts Payable</b>                         |                            |
| 20000 · Accounts Payable                        | <u>48,639.80</u>           |
| <b>Total Accounts Payable</b>                   | <b>48,639.80</b>           |
| <b>Other Current Liabilities</b>                |                            |
| 24000 · Payroll Liabilities                     | 54,798.23                  |
| 24010 · Pension Payable                         | 4,999.41                   |
| 24020 · Health Insurance Payable                | 27,472.99                  |
| 25500 · Sales Tax Payable                       | <u>3,134.31</u>            |
| <b>Total Other Current Liabilities</b>          | <u>90,404.94</u>           |
| <b>Total Current Liabilities</b>                | <u>139,044.74</u>          |
| <b>Total Liabilities</b>                        | <b>139,044.74</b>          |
| <b>Equity</b>                                   |                            |
| 30000 · Fund Balance                            | 2,431,865.30               |
| Net Income                                      | <u>-85,085.70</u>          |
| <b>Total Equity</b>                             | <u>2,346,779.60</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>           | <u><u>2,485,824.34</u></u> |

12:51 PM  
10/20/21

Tulare Public Cemetery District  
Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 09/30/2021

| Type                           | Date       | Num   | Name                                   | Clr | Amount    | Balance    |
|--------------------------------|------------|-------|----------------------------------------|-----|-----------|------------|
| Beginning Balance              |            |       |                                        |     |           | 33,355.06  |
| Cleared Transactions           |            |       |                                        |     |           |            |
| Checks and Payments - 59 items |            |       |                                        |     |           |            |
| Bill Pmt -Check                | 02/26/2021 | 2929  | Spence Fence Company Enterprises       | ✓   | -2,358.00 | -8,036.16  |
| Bill Pmt -Check                | 06/17/2021 | 2888  | CA Turf Equipment & Supply Inc.        | ✓   | -82.09    | -8,118.25  |
| Bill Pmt -Check                | 08/12/2021 | 2859  | Pontem Software                        | ✓   | -1,312.50 | -9,430.75  |
| Bill Pmt -Check                | 08/12/2021 | 2854  | Ewing Irrigation & Landscape Supply    | ✓   | -36.76    | -9,467.51  |
| Bill Pmt -Check                | 08/19/2021 | 2874  | Soap Man                               | ✓   | -121.24   | -9,588.75  |
| Bill Pmt -Check                | 08/24/2021 | 2883  | Reed Shaffer                           | ✓   | -1,253.75 | -10,842.50 |
| Bill Pmt -Check                | 08/24/2021 | 2887  | Valley Industrial Medical Group        | ✓   | -945.00   | -11,787.50 |
| Bill Pmt -Check                | 08/24/2021 | 2879  | Asco Pacific                           | ✓   | -267.41   | -12,054.91 |
| Bill Pmt -Check                | 08/24/2021 | 2882  | Ewing Irrigation & Landscape Supply    | ✓   | -257.03   | -12,311.94 |
| Bill Pmt -Check                | 08/24/2021 | 2886  | The Sun Gazette                        | ✓   | -144.30   | -12,456.24 |
| Bill Pmt -Check                | 08/24/2021 | 2881  | CA Turf Equipment & Supply Inc.        | ✓   | -95.24    | -12,551.48 |
| Bill Pmt -Check                | 08/24/2021 | 2880  | AT & T Mobility                        | ✓   | -52.20    | -12,603.68 |
| Bill Pmt -Check                | 08/24/2021 | 2885  | SoCalGas                               | ✓   | -48.38    | -12,652.06 |
| Bill Pmt -Check                | 08/24/2021 |       | City of Tulare                         | ✓   | -5,678.16 | -5,678.16  |
| Bill Pmt -Check                | 08/30/2021 | 2902  | United States Treasury                 | ✓   | -5,301.79 | -17,953.85 |
| Bill Pmt -Check                | 08/31/2021 | 2891  | Barnes Memorials                       | ✓   | -1,450.00 | -19,403.85 |
| Bill Pmt -Check                | 08/31/2021 | 2895  | Motorola Solutions                     | ✓   | -1,023.00 | -20,426.85 |
| Bill Pmt -Check                | 08/31/2021 | 2892  | CA Turf Equipment & Supply Inc.        | ✓   | -622.52   | -21,049.37 |
| Bill Pmt -Check                | 08/31/2021 | 2894  | Melanie T Camacho                      | ✓   | -500.00   | -21,549.37 |
| Bill Pmt -Check                | 08/31/2021 | 2896  | Pacific Employers                      | ✓   | -255.00   | -21,804.37 |
| Bill Pmt -Check                | 08/31/2021 | 2899  | Zee Medical Service CO.                | ✓   | -239.88   | -22,044.25 |
| Bill Pmt -Check                | 08/31/2021 | 2893  | Lowe's                                 | ✓   | -214.19   | -22,258.44 |
| Bill Pmt -Check                | 08/31/2021 | 2898  | Soap Man                               | ✓   | -164.54   | -22,422.98 |
| Bill Pmt -Check                | 08/31/2021 | 2897  | Roche Oil, Inc.                        | ✓   | -163.06   | -22,586.04 |
| Check                          | 09/01/2021 | EFT   | Paychex of New York LLC                | ✓   | -8,723.47 | -31,309.51 |
| Check                          | 09/01/2021 | 10040 |                                        | ✓   | -4,015.47 | -35,324.98 |
| Check                          | 09/01/2021 | 10045 |                                        | ✓   | -2,408.47 | -37,733.45 |
| Check                          | 09/01/2021 | 10049 |                                        | ✓   | -893.27   | -38,626.72 |
| Bill Pmt -Check                | 09/01/2021 | 2903  | Illinois MidWest Insurance Agency, LLC | ✓   | -893.00   | -39,519.72 |
| Check                          | 09/01/2021 | EFT   | Paychex of New York LLC                | ✓   | -308.31   | -39,828.03 |
| Bill Pmt -Check                | 09/08/2021 |       | Affordable Funeral Supply.com          | ✓   | -3,344.20 | -43,172.23 |
| Bill Pmt -Check                | 09/08/2021 | 2915  | Tulare County Counsel                  | ✓   | -3,191.32 | -46,363.55 |
| Bill Pmt -Check                | 09/08/2021 | 2907  | Insurica                               | ✓   | -1,745.00 | -48,108.55 |
| Bill Pmt -Check                | 09/08/2021 | 2905  | Element Security Solutions, Inc.       | ✓   | -1,215.00 | -49,323.55 |
| Bill Pmt -Check                | 09/08/2021 | 2910  | Morris Levin & Son                     | ✓   | -859.33   | -50,182.88 |
| Bill Pmt -Check                | 09/08/2021 | 2912  | Pinnacle Technology                    | ✓   | -375.00   | -50,557.88 |
| Bill Pmt -Check                | 09/08/2021 | 2909  | Linder Equip CO.                       | ✓   | -315.62   | -50,873.50 |
| Bill Pmt -Check                | 09/08/2021 | 2908  | Leaf                                   | ✓   | -210.36   | -51,083.86 |
| Bill Pmt -Check                | 09/08/2021 | EFT   | Paychex of New York LLC                | ✓   | -110.00   | -51,193.86 |
| Bill Pmt -Check                | 09/08/2021 | 2904  | CA Turf Equipment & Supply Inc.        | ✓   | -58.43    | -51,252.29 |
| Bill Pmt -Check                | 09/08/2021 | 2913  | Res Com                                | ✓   | -45.00    | -51,297.29 |
| Bill Pmt -Check                | 09/08/2021 | 2914  | Roche Oil, Inc.                        | ✓   | -25.96    | -51,323.25 |
| Bill Pmt -Check                | 09/20/2021 | 2923  | Waste Management/USA Waste             | ✓   | -1,058.36 | -52,381.61 |
| Bill Pmt -Check                | 09/20/2021 | 2920  | Roche Oil, Inc.                        | ✓   | -1,027.97 | -53,409.58 |
| Bill Pmt -Check                | 09/20/2021 | 2917  | Office Depot                           | ✓   | -625.99   | -54,035.57 |
| Bill Pmt -Check                | 09/20/2021 | 2924  | Wilbur - Ellis Company, LLC            | ✓   | -358.15   | -54,393.72 |
| Bill Pmt -Check                | 09/20/2021 | 2921  | TF Tire & Service                      | ✓   | -251.40   | -54,645.12 |
| Bill Pmt -Check                | 09/20/2021 | 2926  | Ewing Irrigation & Landscape Supply    | ✓   | -246.86   | -54,891.98 |
| Bill Pmt -Check                | 09/20/2021 | 2916  | Home Depot Cedit Services              | ✓   | -204.81   | -55,096.79 |
| Bill Pmt -Check                | 09/20/2021 | 2927  | Battery Pro                            | ✓   | -165.56   | -55,262.35 |
| Bill Pmt -Check                | 09/20/2021 |       | AT & T Phone's                         | ✓   | -70.00    | -55,332.35 |
| Bill Pmt -Check                | 09/20/2021 | 2922  | Valley Industrial Medical Group        | ✓   | -45.00    | -55,377.35 |
| Bill Pmt -Check                | 09/20/2021 | 2919  | Res Com                                | ✓   | -45.00    | -55,422.35 |
| Bill Pmt -Check                | 09/20/2021 | 2928  | CARQUEST AUTO PARTS                    | ✓   | -36.67    | -55,459.02 |

**Tulare Public Cemetery District  
Reconciliation Detail**

10150 - Bank of The Sierra - CHK ACCT, Period Ending 09/30/2021

| Type                              | Date       | Num  | Name                                   | Clr | Amount     | Balance    |
|-----------------------------------|------------|------|----------------------------------------|-----|------------|------------|
| Bill Pmt -Check                   | 09/21/2021 | 2930 | Health Benefits Unit                   | √   | -28,113.51 | -83,572.53 |
| Bill Pmt -Check                   | 09/27/2021 |      | Southern California Edison             | √   | -1,641.51  | -85,214.04 |
| Bill Pmt -Check                   | 09/27/2021 |      | AT & T Phone's                         | √   | -395.13    | -85,609.17 |
| Bill Pmt -Check                   | 09/27/2021 |      | AT & T Mobility                        | √   | -83.82     | -85,692.99 |
| Check                             | 09/30/2021 | EFT  | Paychex of New York LLC                | √   | -1,143.16  | -86,836.15 |
| Total Checks and Payments         |            |      |                                        |     | -86,836.15 | -86,836.15 |
| Deposits and Credits - 11 items   |            |      |                                        |     |            |            |
| Transfer                          | 09/03/2021 |      |                                        | √   | 500.00     | 500.00     |
| Transfer                          | 09/03/2021 |      |                                        | √   | 1,528.54   | 2,028.54   |
| Transfer                          | 09/03/2021 |      |                                        | √   | 2,944.65   | 4,973.19   |
| Transfer                          | 09/03/2021 |      |                                        | √   | 28,113.51  | 33,086.70  |
| Transfer                          | 09/10/2021 |      |                                        | √   | 1,892.41   | 34,979.11  |
| Transfer                          | 09/10/2021 |      |                                        | √   | 9,809.31   | 44,788.42  |
| Transfer                          | 09/17/2021 |      |                                        | √   | 1,193.53   | 45,981.95  |
| Transfer                          | 09/17/2021 |      |                                        | √   | 3,188.35   | 49,170.30  |
| Transfer                          | 09/17/2021 |      |                                        | √   | 11,962.42  | 61,132.72  |
| Transfer                          | 09/24/2021 |      |                                        | √   | 2,909.65   | 64,042.37  |
| Transfer                          | 09/24/2021 |      |                                        | √   | 6,084.96   | 70,127.33  |
| Total Deposits and Credits        |            |      |                                        |     | 70,127.33  | 70,127.33  |
| Total Cleared Transactions        |            |      |                                        |     | -16,708.82 | -16,708.82 |
| Cleared Balance                   |            |      |                                        |     | -16,708.82 | 16,646.24  |
| Uncleared Transactions            |            |      |                                        |     |            |            |
| Checks and Payments - 31 items    |            |      |                                        |     |            |            |
| Bill Pmt -Check                   | 02/26/2021 |      | Waste Management/USA Waste             |     | -991.23    | -991.23    |
| Bill Pmt -Check                   | 02/26/2021 |      | California Industrial Rubber           |     | -37.83     | -1,029.06  |
| Bill Pmt -Check                   | 06/18/2021 | 2793 | AT & T Phone's                         |     | -70.00     | -1,099.06  |
| Bill Pmt -Check                   | 07/07/2021 |      | CARQUEST AUTO PARTS                    |     | -5.69      | -1,104.75  |
| Bill Pmt -Check                   | 08/19/2021 |      | AT & T Phone's                         |     | -258.29    | -1,363.04  |
| Bill Pmt -Check                   | 09/01/2021 | 2900 | AT & T Phone's                         |     | -70.00     | -1,433.04  |
| Bill Pmt -Check                   | 09/08/2021 | 2906 | Giotto's Alarm Tech, INC.              |     | -124.41    | -1,557.45  |
| Bill Pmt -Check                   | 09/20/2021 |      | CALPERS                                |     | -4,199.45  | -5,756.90  |
| Bill Pmt -Check                   | 09/20/2021 | 2918 | Reed Shaffer                           |     | -335.58    | -6,092.48  |
| Bill Pmt -Check                   | 09/20/2021 |      | Leaf                                   |     | -323.67    | -6,416.15  |
| Bill Pmt -Check                   | 09/20/2021 |      | Battery Pro                            |     | -88.00     | -6,504.15  |
| Bill Pmt -Check                   | 09/20/2021 |      | CALPERS                                |     | -75.35     | -6,579.50  |
| Bill Pmt -Check                   | 09/20/2021 | 2925 | AT & T Phone's                         |     | -26.28     | -6,605.78  |
| Bill Pmt -Check                   | 09/20/2021 |      | CA Turf Equipment & Supply Inc.        |     | -20.26     | -6,626.04  |
| Bill Pmt -Check                   | 09/20/2021 |      | CARQUEST AUTO PARTS                    |     | -9.92      | -6,635.96  |
| Bill Pmt -Check                   | 09/24/2021 | 2931 | Peers Lorentzen Funeral Service        |     | -5,000.00  | -11,635.96 |
| Bill Pmt -Check                   | 09/27/2021 |      | Ewing Irrigation & Landscape Supply    |     | -3,460.40  | -15,096.36 |
| Bill Pmt -Check                   | 09/27/2021 |      | Linder Equip CO.                       |     | -3,319.99  | -18,416.35 |
| Bill Pmt -Check                   | 09/27/2021 | 2935 | Pinnacle Technology                    |     | -2,761.40  | -21,177.75 |
| Bill Pmt -Check                   | 09/27/2021 | 2932 | Andy Hinojosa III CPA                  |     | -1,425.00  | -22,602.75 |
| Bill Pmt -Check                   | 09/27/2021 |      | Reed Shaffer                           |     | -962.01    | -23,564.76 |
| Bill Pmt -Check                   | 09/27/2021 |      | CALPERS                                |     | -949.89    | -24,514.65 |
| Bill Pmt -Check                   | 09/27/2021 |      | Illinois MidWest Insurance Agency, LLC |     | -916.00    | -25,430.65 |
| Bill Pmt -Check                   | 09/27/2021 | 2936 | RIGO'S SIGNS                           |     | -703.63    | -26,134.28 |
| Bill Pmt -Check                   | 09/27/2021 | 2933 | Ewing Irrigation & Landscape Supply    |     | -679.42    | -26,813.70 |
| Bill Pmt -Check                   | 09/27/2021 |      | Office Depot                           |     | -276.32    | -27,090.02 |
| Bill Pmt -Check                   | 09/27/2021 |      | Home Depot Credit Services             |     | -212.12    | -27,302.14 |
| Bill Pmt -Check                   | 09/27/2021 | 2934 | Phyllis A Schneider.                   |     | -173.90    | -27,476.04 |
| Bill Pmt -Check                   | 09/27/2021 | 2937 | Roche Oil, Inc.                        |     | -148.25    | -27,624.29 |
| Bill Pmt -Check                   | 09/27/2021 |      | CARQUEST AUTO PARTS                    |     | -41.85     | -27,666.14 |
| Bill Pmt -Check                   | 09/27/2021 |      | Deluxe for Business                    |     | -0.03      | -27,666.17 |
| Total Checks and Payments         |            |      |                                        |     | -27,666.17 | -27,666.17 |
| Total Uncleared Transactions      |            |      |                                        |     | -27,666.17 | -27,666.17 |
| Register Balance as of 09/30/2021 |            |      |                                        |     | -44,374.99 | -11,019.93 |

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**Tulare Public Cemetery District**

**Reconciliation Detail**

10500 - Cash in Treasury (772), Period Ending 09/30/2021

|                                   | Type | Date       | Num     | Name     | Clr | Amount     | Balance    |
|-----------------------------------|------|------------|---------|----------|-----|------------|------------|
| Beginning Balance                 |      |            |         |          |     |            | 345,848.26 |
| Cleared Transactions              |      |            |         |          |     |            |            |
| Checks and Payments - 11 items    |      |            |         |          |     |            |            |
| Transfer                          |      | 09/03/2021 |         |          | √   | -28,113.51 | -28,113.51 |
| Transfer                          |      | 09/03/2021 |         |          | √   | -2,944.65  | -31,058.16 |
| Transfer                          |      | 09/03/2021 |         |          | √   | -1,528.54  | -32,586.70 |
| Transfer                          |      | 09/03/2021 |         |          | √   | -500.00    | -33,086.70 |
| Transfer                          |      | 09/10/2021 |         |          | √   | -9,809.31  | -42,896.01 |
| Transfer                          |      | 09/10/2021 |         |          | √   | -1,892.41  | -44,788.42 |
| Transfer                          |      | 09/17/2021 |         |          | √   | -11,962.42 | -56,750.84 |
| Transfer                          |      | 09/17/2021 |         |          | √   | -3,188.35  | -59,939.19 |
| Transfer                          |      | 09/17/2021 |         |          | √   | -1,193.53  | -61,132.72 |
| Transfer                          |      | 09/24/2021 |         |          | √   | -6,084.96  | -67,217.68 |
| Transfer                          |      | 09/24/2021 |         |          | √   | -2,909.65  | -70,127.33 |
| Total Checks and Payments         |      |            |         |          |     | -70,127.33 | -70,127.33 |
| Deposits and Credits - 9 items    |      |            |         |          |     |            |            |
| Transfer                          |      | 09/02/2021 |         |          | √   | 0.01       | 0.01       |
| Transfer                          |      | 09/02/2021 |         |          | √   | 792.70     | 792.71     |
| Transfer                          |      | 09/02/2021 |         |          | √   | 15,435.90  | 16,228.61  |
| Transfer                          |      | 09/02/2021 |         |          | √   | 16,163.00  | 32,391.61  |
| Transfer                          |      | 09/08/2021 |         |          | √   | 10,967.90  | 43,359.51  |
| Transfer                          |      | 09/15/2021 |         |          | √   | 37,053.63  | 80,413.14  |
| Transfer                          |      | 09/21/2021 |         |          | √   | 17,121.45  | 97,534.59  |
| Transfer                          |      | 09/27/2021 |         |          | √   | 22,177.40  | 119,711.99 |
| Deposit                           |      | 09/30/2021 | Deposit | Interest | √   | 1,067.82   | 120,779.81 |
| Total Deposits and Credits        |      |            |         |          |     | 120,779.81 | 120,779.81 |
| Total Cleared Transactions        |      |            |         |          |     | 50,652.48  | 50,652.48  |
| Cleared Balance                   |      |            |         |          |     | 50,652.48  | 396,500.74 |
| Register Balance as of 09/30/2021 |      |            |         |          |     | 50,652.48  | 396,500.74 |
| Ending Balance                    |      |            |         |          |     | 50,652.48  | 396,500.74 |

12:22 PM  
10/20/21

**Tulare Public Cemetery District**  
**Reconciliation Detail**  
10600 · Endowment - Reserved (773), Period Ending 09/30/2021

|                                   | <u>Type</u> | <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Clr</u> | <u>Amount</u> | <u>Balance</u> |
|-----------------------------------|-------------|-------------|------------|-------------|------------|---------------|----------------|
| Beginning Balance                 |             |             |            |             |            |               | 1,607,689.15   |
| Cleared Transactions              |             |             |            |             |            |               |                |
| Deposits and Credits - 7 items    |             |             |            |             |            |               |                |
| Transfer                          |             | 09/02/2021  |            |             | √          | 1,351.00      | 1,351.00       |
| Transfer                          |             | 09/02/2021  |            |             | √          | 1,965.00      | 3,316.00       |
| Transfer                          |             | 09/08/2021  |            |             | √          | 1,579.00      | 4,895.00       |
| Transfer                          |             | 09/15/2021  |            |             | √          | 5,072.00      | 9,967.00       |
| Transfer                          |             | 09/21/2021  |            |             | √          | 925.00        | 10,892.00      |
| Transfer                          |             | 09/27/2021  |            |             | √          | 2,231.00      | 13,123.00      |
| Deposit                           |             | 09/30/2021  | Deposit    | Interest    | √          | 4,370.20      | 17,493.20      |
| Total Deposits and Credits        |             |             |            |             |            | 17,493.20     | 17,493.20      |
| Total Cleared Transactions        |             |             |            |             |            | 17,493.20     | 17,493.20      |
| Cleared Balance                   |             |             |            |             |            | 17,493.20     | 1,625,182.35   |
| Register Balance as of 09/30/2021 |             |             |            |             |            | 17,493.20     | 1,625,182.35   |
| Ending Balance                    |             |             |            |             |            | 17,493.20     | 1,625,182.35   |

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10/20/21

**Tulare Public Cemetery District**  
**Reconciliation Detail**  
10700 - Cash in Expansion Account (807), Period Ending 09/30/2021

|                                   | <u>Type</u> | <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Clr</u> | <u>Amount</u> | <u>Balance</u> |
|-----------------------------------|-------------|-------------|------------|-------------|------------|---------------|----------------|
| Beginning Balance                 |             |             |            |             |            |               | 95,421.40      |
| Cleared Transactions              |             |             |            |             |            |               |                |
| Deposits and Credits - 1 item     |             |             |            |             |            |               |                |
|                                   | Deposit     | 09/30/2021  | Deposit    | Interest    | √          | 259.50        | 259.50         |
| Total Deposits and Credits        |             |             |            |             |            | 259.50        | 259.50         |
| Total Cleared Transactions        |             |             |            |             |            | 259.50        | 259.50         |
| Cleared Balance                   |             |             |            |             |            | 259.50        | 95,680.90      |
| Register Balance as of 09/30/2021 |             |             |            |             |            | 259.50        | 95,680.90      |
| Ending Balance                    |             |             |            |             |            | 259.50        | 95,680.90      |

12:31 PM  
10/20/21

**Tulare Public Cemetery District**  
**Reconciliation Detail**  
10900 - Endowment - Unreserved (817), Period Ending 09/30/2021

|                                   | <u>Type</u> | <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Clr</u> | <u>Amount</u> | <u>Balance</u> |
|-----------------------------------|-------------|-------------|------------|-------------|------------|---------------|----------------|
| Beginning Balance                 |             |             |            |             |            |               | 353,951.12     |
| Cleared Transactions              |             |             |            |             |            |               |                |
| Deposits and Credits - 1 item     |             |             |            |             |            |               |                |
|                                   | Deposit     | 09/30/2021  | Deposit    | Interest    | √          | 962.57        | 962.57         |
| Total Deposits and Credits        |             |             |            |             |            | 962.57        | 962.57         |
| Total Cleared Transactions        |             |             |            |             |            | 962.57        | 962.57         |
| Cleared Balance                   |             |             |            |             |            | 962.57        | 354,913.69     |
| Register Balance as of 09/30/2021 |             |             |            |             |            | 962.57        | 354,913.69     |
| Ending Balance                    |             |             |            |             |            | 962.57        | 354,913.69     |

1:15 PM

11/24/21

Accrual Basis

# Tulare Public Cemetery District Profit & Loss Budget Performance

October 2021

| Ordinary Income/Expense                           | Oct 21  | Budget  | Jul - Oct 21 | YTD Budget | Annual Budget |
|---------------------------------------------------|---------|---------|--------------|------------|---------------|
| <b>Income</b>                                     |         |         |              |            |               |
| 3999 • Total Beginning Cash Available             | 0       | 32,618  | 0            | 130,473    | 391,418       |
| 4000 • County Taxes                               |         |         |              |            |               |
| 4001 • Current Secured                            | 0       | 13,833  | 0            | 55,333     | 166,000       |
| 4006 • Current Unsecured                          | 0       | 750     | -0           | 3,000      | 9,000         |
| 4008 • Prior Secured                              | 0       | 253     | 0            | 1,013      | 3,040         |
| 4009 • Prior Unsecured                            | 0       | 11      | 0            | 43         | 130           |
| 4030 • Suppl Current Secured                      | 0       | 233     | 0            | 933        | 2,800         |
| 4033 • Suppl Prior Secured                        | 0       | 33      | 0            | 133        | 400           |
| 4060 • Residual Distributions                     | 0       | 542     | 0            | 2,167      | 6,500         |
| 4069 • PT Facilities                              | 0       | 492     | 0            | 1,967      | 5,900         |
| 5000 • Aid-Other Governmental Agencies            | 0       | 3       | 0            | 10         | 30            |
| 5050 • Homeowners Property Tax Relief             | 0       | 100     | 0            | 400        | 1,200         |
| 4000 • County Taxes - Other                       | 0       | 0       | 0            | 0          | 0             |
| <b>Total 4000 • County Taxes</b>                  | 0       | 16,250  | -0           | 65,000     | 195,000       |
| 4801 • Interest Income - 772                      | 495     | 250     | 1,563        | 1,000      | 3,000         |
| 5400 • Charges for Current Services               | 125,773 | 61,015  | 369,962      | 244,061    | 732,182       |
| 5805 • Misc. Revenue                              | 3,701   | 167     | 13,019       | 667        | 2,000         |
| 5834 • Restitution                                | 100     | 100     | 1,189        | 400        | 1,200         |
| 5835 • Other Revenue                              | 0       | 1,250   | 0            | 5,000      | 15,000        |
| <b>Total Income</b>                               | 130,069 | 111,650 | 385,733      | 446,600    | 1,339,800     |
| <b>Expense</b>                                    |         |         |              |            |               |
| 6000 • Payroll and Employee Benefits              |         |         |              |            |               |
| 6001 • Regular Payroll                            | 50,215  | 43,750  | 169,360      | 175,000    | 525,000       |
| 6002 • Overtime                                   | 1,534   | 417     | 6,547        | 1,667      | 5,000         |
| 6004 • Health Insurance Benefits                  | 6,734   | 6,250   | 61,781       | 25,000     | 75,000        |
| 6005 • Extra Help                                 | 0       | 333     | 0            | 1,333      | 4,000         |
| 6008 • Directors Fees                             | 1,200   | 333     | 1,200        | 1,333      | 4,000         |
| 6011 • Retirement-SD Portion                      | 5,397   | 3,750   | 22,145       | 15,000     | 45,000        |
| 6012 • Social Security and Medicare               | 3,939   | 3,334   | 13,041       | 13,336     | 40,000        |
| 6015 • Workers Compensation Ins                   | 2,679   | 1,667   | 6,492        | 6,667      | 20,000        |
| 6016 • Unemployment Ins.                          | 269     | 250     | 635          | 1,000      | 3,000         |
| 6000 • Payroll and Employee Benefits - Other      | 0       | 0       | 2,408        | 0          | 0             |
| <b>Total 6000 • Payroll and Employee Benefits</b> | 71,966  | 60,084  | 283,609      | 240,336    | 721,000       |
| 7003 • Penalties                                  | 0       | 42      | 0            | 167        | 500           |
| 7004 • Clothing and Personal Supplies             | 0       | 583     | 704          | 2,333      | 7,000         |
| 7005 • Telecommunications                         | 720     | 500     | 2,235        | 2,000      | 6,000         |
| 7006 • Vaults and Crypts                          | 7,060   | 6,250   | 23,435       | 25,000     | 75,000        |
| 7009 • Household Supplies                         | 0       | 125     | 719          | 500        | 1,500         |
| 7010 • Insurance                                  | 0       | 1,667   | 1,745        | 6,667      | 20,000        |
| 7025 • Mileage Reimbursement Expense              | 0       | 17      | 35           | 67         | 200           |

# Tulare Public Cemetery District

## Profit & Loss Budget Performance

October 2021

|                                                 | Oct 21         | Budget         | Jul - Oct 21    | YTD Budget     | Annual Budget    |
|-------------------------------------------------|----------------|----------------|-----------------|----------------|------------------|
| <b>7030 • Maintenance and Repairs</b>           |                |                |                 |                |                  |
| 70200 • Repair & Main. - Equipment              | 1,135          | 0              | 13,148          | 0              | 0                |
| 70300 • Repair & Main. - Outside                | 12,689         | 0              | 71,016          | 0              | 0                |
| 70400 • Repair & Main. - Building               | 2,499          | 0              | 12,483          | 0              | 0                |
| 7030 • Maintenance and Repairs - Other          | 0              | 9,167          | 0               | 36,667         | 110,000          |
| <b>Total 7030 • Maintenance and Repairs</b>     | <b>16,324</b>  | <b>9,167</b>   | <b>96,647</b>   | <b>36,667</b>  | <b>110,000</b>   |
| <b>7036 • Office Supplies and Expense</b>       |                |                |                 |                |                  |
| 62000 • Office Supplies                         | 1,482          | 0              | 2,513           | 0              | 0                |
| 63000 • Computer Repairs and Expense            | 0              | 0              | 3,136           | 0              | 0                |
| 7036 • Office Supplies and Expense - Other      | 291            | 1,667          | 4,634           | 6,667          | 20,000           |
| <b>Total 7036 • Office Supplies and Expense</b> | <b>1,773</b>   | <b>1,667</b>   | <b>10,283</b>   | <b>6,667</b>   | <b>20,000</b>    |
| <b>7039 • Miscellaneous</b>                     | <b>800</b>     | <b>58</b>      | <b>7,135</b>    | <b>233</b>     | <b>700</b>       |
| <b>7043 • Professional Fees</b>                 |                |                |                 |                |                  |
| 63500 • County Admin Fees                       | 13             | 0              | 13              | 0              | 0                |
| 68100 • Accounting                              | 2,481          | 0              | 6,944           | 0              | 0                |
| 68200 • Auditing                                | 0              | 0              | 0               | 0              | 0                |
| 68300 • Legal                                   | 2,777          | 0              | 10,880          | 0              | 0                |
| 7043 • Professional Fees - Other                | 123            | 4,167          | 1,435           | 16,667         | 50,000           |
| <b>Total 7043 • Professional Fees</b>           | <b>5,392</b>   | <b>4,167</b>   | <b>19,271</b>   | <b>16,667</b>  | <b>50,000</b>    |
| <b>7045 • Security</b>                          | <b>3,895</b>   | <b>2,083</b>   | <b>10,564</b>   | <b>8,333</b>   | <b>25,000</b>    |
| <b>7059 • Publications and Legal Notices</b>    | <b>721</b>     | <b>250</b>     | <b>865</b>      | <b>1,000</b>   | <b>3,000</b>     |
| <b>7073 • Training / Education</b>              | <b>0</b>       | <b>833</b>     | <b>150</b>      | <b>3,333</b>   | <b>10,000</b>    |
| <b>7081 • Utilities</b>                         |                |                |                 |                |                  |
| 77100 • SCE                                     | 1,559          | 0              | 6,564           | 0              | 0                |
| 77200 • SO Cal Gas                              | 4              | 0              | 121             | 0              | 0                |
| 77300 • Water, Sewer and Disposal               | 4,726          | 0              | 22,831          | 0              | 0                |
| 79000 • Waste Disposal                          | 0              | 0              | 1,834           | 0              | 0                |
| 7081 • Utilities - Other                        | 0              | 4,167          | 0               | 16,667         | 50,000           |
| <b>Total 7081 • Utilities</b>                   | <b>6,290</b>   | <b>4,167</b>   | <b>31,351</b>   | <b>16,667</b>  | <b>50,000</b>    |
| <b>7425 • Taxes</b>                             | <b>0</b>       | <b>108</b>     | <b>0</b>        | <b>433</b>     | <b>1,300</b>     |
| <b>8001 • Graves Repurchase</b>                 | <b>1,300</b>   | <b>417</b>     | <b>1,800</b>    | <b>1,667</b>   | <b>5,000</b>     |
| <b>8100 • Building and Improvements</b>         | <b>0</b>       | <b>8,333</b>   | <b>809</b>      | <b>33,333</b>  | <b>100,000</b>   |
| <b>8300 • Equipment</b>                         | <b>0</b>       | <b>11,133</b>  | <b>0</b>        | <b>44,533</b>  | <b>133,600</b>   |
| <b>Total Expense</b>                            | <b>116,240</b> | <b>111,651</b> | <b>491,358</b>  | <b>446,603</b> | <b>1,339,800</b> |
| <b>Net Ordinary Income</b>                      | <b>13,829</b>  | <b>-1</b>      | <b>-105,625</b> | <b>-3</b>      | <b>0</b>         |

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Accrual Basis

# Tulare Public Cemetery District

## Profit & Loss Budget Performance

October 2021

|                                                | Oct 21 | Budget | Jul - Oct 21 | YTD Budget | Annual Budget |
|------------------------------------------------|--------|--------|--------------|------------|---------------|
| Other Income/Expense                           |        |        |              |            |               |
| Other Income                                   |        |        |              |            |               |
| 9100 • Endowment - 773                         |        |        |              |            |               |
| 9101 • Endowment Revenue -Current Serv         | 12,335 | 5,000  | 39,807       | 20,000     | 60,000        |
| 9102 • Interest Income - Endowment 773         | 0      | 2,083  | 4,370        | 8,333      | 25,000        |
| 9100 • Endowment - 773 - Other                 | 0      | 0      | 0            | 0          | 0             |
| Total 9100 • Endowment - 773                   | 12,335 | 7,083  | 44,177       | 28,333     | 85,000        |
| 9200 • Fund for Future Expansion - 807         |        |        |              |            |               |
| 9201 • Rent and Concessions - 807              | 0      | 1,250  | 0            | 5,000      | 15,000        |
| 9203 • Interest Income - 807                   | 0      | 117    | 260          | 467        | 1,400         |
| 9204 • Future Expansion Current Service        | 2,608  | 1,250  | 3,912        | 5,000      | 15,000        |
| 9200 • Fund for Future Expansion - 807 - Other | 0      | 0      | 0            | 0          | 0             |
| Total 9200 • Fund for Future Expansion - 807   | 2,608  | 2,617  | 4,172        | 10,467     | 31,400        |
| 9300 • Unreserved Funds - 817                  |        |        |              |            |               |
| 9301 • Interest Income - 817                   | 0      | 417    | 963          | 1,667      | 5,000         |
| 9300 • Unreserved Funds - 817 - Other          | 0      | 0      | 0            | 0          | 0             |
| Total 9300 • Unreserved Funds - 817            | 0      | 417    | 963          | 1,667      | 5,000         |
| Total Other Income                             | 14,943 | 10,117 | 49,311       | 40,467     | 121,400       |
| Other Expense                                  |        |        |              |            |               |
| 7432 • Appropriation for Contingencies         | 0      | 10,117 | 0            | 40,467     | 121,400       |
| Total Other Expense                            | 0      | 10,117 | 0            | 40,467     | 121,400       |
| Net Other Income                               | 14,943 | 0      | 49,311       | 0          | 0             |
| Net Income                                     | 28,772 | -1     | -56,314      | -3         | 0             |

Tulare Public Cemetery District  
**Balance Sheet**  
As of October 31, 2021

|                                                 | <u>Oct 31, 21</u>          |
|-------------------------------------------------|----------------------------|
| <b>ASSETS</b>                                   |                            |
| <b>Current Assets</b>                           |                            |
| <b>Checking/Savings</b>                         |                            |
| 00 • Clearing Acct.                             | 24,093.69                  |
| 10100 • Petty Cash                              | 479.34                     |
| 10150 • Bank of The Sierra - CHK ACCT           | 18,248.10                  |
| 10500 • Cash in Treasury (772)                  | 339,729.69                 |
| 10600 • Endowment - Reserved (773)              |                            |
| 1620 • Edowment Care 1620                       | 316,017.92                 |
| 10600 • Endowment - Reserved (773) - Other      | <u>1,321,004.43</u>        |
| <b>Total 10600 • Endowment - Reserved (773)</b> | <b>1,637,022.35</b>        |
| 10700 • Cash in Expansion Account (807)         | 95,680.90                  |
| 10900 • Endowment - Unreserved (817)            | <u>354,913.69</u>          |
| <b>Total Checking/Savings</b>                   | <b>2,470,167.76</b>        |
| <b>Other Current Assets</b>                     |                            |
| 10 • Customer Balance Due                       | 263.17                     |
| 12001 • Undeposited Funds                       | <u>4,877.10</u>            |
| <b>Total Other Current Assets</b>               | <u>5,140.27</u>            |
| <b>Total Current Assets</b>                     | <u>2,475,308.03</u>        |
| <b>TOTAL ASSETS</b>                             | <u><u>2,475,308.03</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>                 |                            |
| <b>Liabilities</b>                              |                            |
| <b>Current Liabilities</b>                      |                            |
| <b>Accounts Payable</b>                         |                            |
| 20000 • Accounts Payable                        | <u>22,951.12</u>           |
| <b>Total Accounts Payable</b>                   | <b>22,951.12</b>           |
| <b>Other Current Liabilities</b>                |                            |
| 24000 • Payroll Liabilities                     | 33,090.58                  |
| 24010 • Pension Payable                         | 4,999.41                   |
| 24020 • Health Insurance Payable                | 34,206.49                  |
| 25500 • Sales Tax Payable                       | <u>4,508.96</u>            |
| <b>Total Other Current Liabilities</b>          | <u>76,805.44</u>           |
| <b>Total Current Liabilities</b>                | <u>99,756.56</u>           |
| <b>Total Liabilities</b>                        | <b>99,756.56</b>           |
| <b>Equity</b>                                   |                            |
| 30000 • Fund Balance                            | 2,431,865.30               |
| Net Income                                      | <u>-56,313.83</u>          |
| <b>Total Equity</b>                             | <u>2,375,551.47</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>           | <u><u>2,475,308.03</u></u> |

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Tulare Public Cemetery District  
Reconciliation Detail

10150 - Bank of The Sierra - CHK ACCT, Period Ending 10/31/2021

|                                | Type | Date       | Num   | Name                                   | Clr | Amount     | Balance     |
|--------------------------------|------|------------|-------|----------------------------------------|-----|------------|-------------|
| Beginning Balance              |      |            |       |                                        |     |            | 16,646.24   |
| Cleared Transactions           |      |            |       |                                        |     |            |             |
| Checks and Payments - 77 items |      |            |       |                                        |     |            |             |
| Bill Pmt -Check                |      | 09/08/2021 | 2906  | Giotto's Alarm Tech, INC.              | ✓   | -124.41    | -124.41     |
| Bill Pmt -Check                |      | 09/20/2021 | 2918  | Reed Shaffer                           | ✓   | -335.58    | -459.99     |
| Bill Pmt -Check                |      | 09/24/2021 | 2931  | Peers Lorentzen Funeral Service        | ✓   | -5,000.00  | -5,459.99   |
| Bill Pmt -Check                |      | 09/27/2021 | 2935  | Pinnacle Technology                    | ✓   | -2,761.40  | -8,221.39   |
| Bill Pmt -Check                |      | 09/27/2021 | 2932  | Andy Hinojosa III CPA                  | ✓   | -1,425.00  | -9,646.39   |
| Bill Pmt -Check                |      | 09/27/2021 | 2936  | RIGO'S SIGNS                           | ✓   | -703.63    | -10,350.02  |
| Bill Pmt -Check                |      | 09/27/2021 | 2934  | Phyllis A Schneider.                   | ✓   | -173.90    | -10,523.92  |
| Bill Pmt -Check                |      | 09/27/2021 | 2937  | Roche Oil, Inc.                        | ✓   | -148.25    | -10,672.17  |
| Check                          |      | 10/01/2021 | EFT   | Paychex of New York LLC                | ✓   | -22,600.50 | -33,272.67  |
| Check                          |      | 10/01/2021 | EFT   | Paychex of New York LLC                | ✓   | -9,602.75  | -42,875.42  |
| Check                          |      | 10/01/2021 | 10050 |                                        | ✓   | -5,696.87  | -48,572.29  |
| Check                          |      | 10/01/2021 | 10061 |                                        | ✓   | -2,887.70  | -51,459.99  |
| Check                          |      | 10/01/2021 | 10057 |                                        | ✓   | -2,619.65  | -54,079.64  |
| Check                          |      | 10/01/2021 | 10053 |                                        | ✓   | -765.66    | -54,845.30  |
| Check                          |      | 10/01/2021 | EFT   | Paychex of New York LLC                | ✓   | -210.44    | -55,055.74  |
| Check                          |      | 10/01/2021 | EFT   | Bank Of The Seirra                     | ✓   | -35.00     | -55,090.74  |
| Bill Pmt -Check                |      | 10/07/2021 | 2941  | Giotto's Alarm Tech, INC.              | ✓   | -2,770.02  | -57,860.76  |
| Bill Pmt -Check                |      | 10/07/2021 | 2939  | Barnes Memorials                       | ✓   | -2,080.00  | -59,940.76  |
| Bill Pmt -Check                |      | 10/07/2021 | 2945  | Pacific Employers                      | ✓   | -1,175.00  | -61,115.76  |
| Bill Pmt -Check                |      | 10/07/2021 | 2949  | The Carpet Shoppe Inc                  | ✓   | -809.00    | -61,924.76  |
| Bill Pmt -Check                |      | 10/07/2021 | 2943  | Lowe's                                 | ✓   | -676.33    | -62,601.09  |
| Bill Pmt -Check                |      | 10/07/2021 | 2940  | Ewing Irrigation & Landscape Supply    | ✓   | -642.67    | -63,243.76  |
| Bill Pmt -Check                |      | 10/07/2021 | 2948  | TF Tire & Service                      | ✓   | -275.08    | -63,518.84  |
| Bill Pmt -Check                |      | 10/07/2021 | 2942  | Leaf                                   | ✓   | -210.36    | -63,729.20  |
| Bill Pmt -Check                |      | 10/07/2021 | 2944  | Morris Levin & Son                     | ✓   | -175.27    | -63,904.47  |
| Bill Pmt -Check                |      | 10/07/2021 | 2946  | Roche Oil, Inc.                        | ✓   | -107.77    | -64,012.24  |
| Bill Pmt -Check                |      | 10/07/2021 | 2938  | AT & T Mobility                        | ✓   | -52.20     | -64,064.44  |
| Bill Pmt -Check                |      | 10/07/2021 | 2950  | Valley Industrial Medical Group        | ✓   | -45.00     | -64,109.44  |
| Bill Pmt -Check                |      | 10/07/2021 | 2947  | SoCalGas                               | ✓   | -21.38     | -64,130.82  |
| Check                          |      | 10/08/2021 | EFT   | Paychex of New York LLC                | ✓   | -11,006.80 | -75,137.62  |
| Check                          |      | 10/08/2021 | EFT   | Paychex of New York LLC                | ✓   | -2,650.18  | -77,787.80  |
| Check                          |      | 10/08/2021 | EFT   | Paychex of New York LLC                | ✓   | -422.08    | -78,209.88  |
| Check                          |      | 10/08/2021 | EFT   | Paychex of New York LLC                | ✓   | -283.44    | -78,493.32  |
| Check                          |      | 10/08/2021 | 10069 |                                        | ✓   | -245.92    | -78,739.24  |
| Check                          |      | 10/12/2021 | EFT   | CALPERS                                | ✓   | -3,821.53  | -82,560.77  |
| Check                          |      | 10/12/2021 | 2911  | Paychex of New York LLC                | ✓   | -110.00    | -82,670.77  |
| Bill Pmt -Check                |      | 10/13/2021 |       | City of Tulare                         | ✓   | -6,283.63  | -88,954.40  |
| Bill Pmt -Check                |      | 10/13/2021 | 2960  | Van Cleve Concrete Products, INC.      | ✓   | -6,240.00  | -95,194.40  |
| Bill Pmt -Check                |      | 10/13/2021 | 2953  | Morris Levin & Son                     | ✓   | -4,690.49  | -99,884.89  |
| Bill Pmt -Check                |      | 10/13/2021 | 2957  | Tulare County Counsel                  | ✓   | -2,424.00  | -102,308.89 |
| Bill Pmt -Check                |      | 10/13/2021 | 2958  | Element Security Solutions, Inc.       | ✓   | -2,245.00  | -104,553.89 |
| Bill Pmt -Check                |      | 10/13/2021 | EFT   | Southern California Edison             | ✓   | -1,559.47  | -106,113.36 |
| Bill Pmt -Check                |      | 10/13/2021 | 2956  | Roche Oil, Inc.                        | ✓   | -628.02    | -106,741.38 |
| Bill Pmt -Check                |      | 10/13/2021 | 2959  | TF Tire & Service                      | ✓   | -592.35    | -107,333.73 |
| Bill Pmt -Check                |      | 10/13/2021 | 2951  | Baker Supplies and Repairs             | ✓   | -169.94    | -107,503.67 |
| Bill Pmt -Check                |      | 10/13/2021 | 2952  | Home Depot Credit Services             | ✓   | -97.56     | -107,601.23 |
| Bill Pmt -Check                |      | 10/13/2021 | 2955  | Res Com                                | ✓   | -90.00     | -107,691.23 |
| Bill Pmt -Check                |      | 10/13/2021 | EFT   | AT & T Phone's                         | ✓   | -70.00     | -107,761.23 |
| Bill Pmt -Check                |      | 10/13/2021 | 2954  | Office Depot                           | ✓   | -50.41     | -107,811.64 |
| Bill Pmt -Check                |      | 10/14/2021 | 2961  | Timelogix                              | ✓   | -336.00    | -108,147.64 |
| Bill Pmt -Check                |      | 10/19/2021 | 2965  | Morris Levin & Son                     | ✓   | -26,800.00 | -134,947.64 |
| Bill Pmt -Check                |      | 10/19/2021 | 2962  | Andy Hinojosa III CPA                  | ✓   | -2,325.00  | -137,272.64 |
| Bill Pmt -Check                |      | 10/19/2021 | 2969  | Linder Equip CO.                       | ✓   | -1,126.18  | -138,398.82 |
| Bill Pmt -Check                |      | 10/19/2021 | 2964  | Illinois MidWest Insurance Agency, LLC | ✓   | -893.00    | -139,291.82 |
| Bill Pmt -Check                |      | 10/19/2021 | 2966  | Petty Cash                             | ✓   | -300.00    | -139,591.82 |
| Bill Pmt -Check                |      | 10/19/2021 | 2963  | Ewing Irrigation & Landscape Supply    | ✓   | -260.71    | -139,852.53 |
| Bill Pmt -Check                |      | 10/19/2021 | EFT   | AT & T Internet                        | ✓   | -83.45     | -139,935.98 |
| Bill Pmt -Check                |      | 10/20/2021 | 2970  | Elite Electrical Services              | ✓   | -4,080.00  | -144,015.98 |
| Check                          |      | 10/21/2021 | EFT   | Paychex of New York LLC                | ✓   | -155.76    | -144,171.74 |

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**Tulare Public Cemetery District  
Reconciliation Detail**

10150 - Bank of The Sierra - CHK ACCT, Period Ending 10/31/2021

| Type                              | Date       | Num  | Name                                   | Clr | Amount      | Balance     |
|-----------------------------------|------------|------|----------------------------------------|-----|-------------|-------------|
| Check                             | 10/22/2021 | EFT  | Paychex of New York LLC                | √   | -14,570.62  | -158,742.36 |
| Check                             | 10/22/2021 | EFT  | Paychex of New York LLC                | √   | -3,808.42   | -162,550.78 |
| Check                             | 10/22/2021 | EFT  | Paychex of New York LLC                | √   | -676.77     | -163,227.55 |
| Check                             | 10/26/2021 | EFT  | AT & T Mobility                        | √   | -291.94     | -163,519.49 |
| Total Checks and Payments         |            |      |                                        |     | -163,519.49 | -163,519.49 |
| Deposits and Credits - 37 items   |            |      |                                        |     |             |             |
| Deposit                           | 09/29/2021 |      |                                        | √   | 4,187.38    | 4,187.38    |
| Transfer                          | 10/01/2021 |      |                                        | √   | 43,733.00   | 47,920.38   |
| Transfer                          | 10/08/2021 |      |                                        | √   | 1,713.17    | 49,633.55   |
| Transfer                          | 10/08/2021 |      |                                        | √   | 15,514.47   | 65,148.02   |
| Transfer                          | 10/08/2021 |      |                                        | √   | 15,550.00   | 80,698.02   |
| Transfer                          | 10/15/2021 |      |                                        | √   | 11,479.01   | 92,177.03   |
| Transfer                          | 10/15/2021 |      |                                        | √   | 14,105.34   | 106,282.37  |
| Transfer                          | 10/22/2021 |      |                                        | √   | 6,955.94    | 113,238.31  |
| Transfer                          | 10/22/2021 |      |                                        | √   | 31,823.92   | 145,062.23  |
| Transfer                          | 10/25/2021 |      |                                        | √   | 25,400.00   | 170,462.23  |
| Transfer                          | 10/29/2021 |      |                                        | √   | 2,684.39    | 173,146.62  |
| Transfer                          | 10/29/2021 |      |                                        | √   | 4,900.32    | 178,046.94  |
| Transfer                          | 10/29/2021 |      |                                        | √   | 12,245.15   | 190,292.09  |
| Total Deposits and Credits        |            |      |                                        |     | 190,292.09  | 190,292.09  |
| Total Cleared Transactions        |            |      |                                        |     | 26,772.60   | 26,772.60   |
| Cleared Balance                   |            |      |                                        |     | 26,772.60   | 43,418.84   |
| Uncleared Transactions            |            |      |                                        |     |             |             |
| Checks and Payments - 22 items    |            |      |                                        |     |             |             |
| Bill Pmt -Check                   | 09/27/2021 |      | Reed Shaffer                           |     | -962.01     | -962.01     |
| Bill Pmt -Check                   | 09/27/2021 |      | Illinois MidWest Insurance Agency, LLC |     | -916.00     | -1,878.01   |
| Bill Pmt -Check                   | 09/27/2021 | 2933 | Ewing Irrigation & Landscape Supply    |     | -679.42     | -2,557.43   |
| Bill Pmt -Check                   | 09/27/2021 |      | Office Depot                           |     | -276.32     | -2,833.75   |
| Bill Pmt -Check                   | 09/27/2021 |      | Home Depot Credit Services             |     | -212.12     | -3,045.87   |
| Bill Pmt -Check                   | 09/27/2021 |      | CARQUEST AUTO PARTS                    |     | -41.85      | -3,087.72   |
| Bill Pmt -Check                   | 09/27/2021 |      | Deluxe for Business                    |     | -0.03       | -3,087.75   |
| Bill Pmt -Check                   | 10/19/2021 | 2968 | Spence Fence Company Enterprises       |     | -1,948.00   | -5,035.75   |
| Bill Pmt -Check                   | 10/19/2021 | 2967 | Reed Shaffer                           |     | -335.58     | -5,371.33   |
| Bill Pmt -Check                   | 10/19/2021 |      | AT & T Internet                        |     | -83.73      | -5,455.06   |
| Bill Pmt -Check                   | 10/28/2021 |      | CALPERS                                |     | -4,900.32   | -10,355.38  |
| Bill Pmt -Check                   | 10/28/2021 | 2980 | Wilbur - Ellis Company, LLC            |     | -3,332.60   | -13,687.98  |
| Bill Pmt -Check                   | 10/28/2021 | 2977 | Tulare County Counsel                  |     | -2,776.60   | -16,464.58  |
| Bill Pmt -Check                   | 10/28/2021 | 2978 | Uline Shipping Supply Specialists      |     | -2,276.93   | -18,741.51  |
| Bill Pmt -Check                   | 10/28/2021 | 2975 | Reed Shaffer                           |     | -2,163.74   | -20,905.25  |
| Bill Pmt -Check                   | 10/28/2021 | 2976 | Spence Fence Company Enterprises       |     | -1,900.00   | -22,805.25  |
| Bill Pmt -Check                   | 10/28/2021 | 2979 | Visalia Times Delta                    |     | -720.50     | -23,525.75  |
| Bill Pmt -Check                   | 10/28/2021 | 2972 | Clara L Bernardo                       |     | -658.10     | -24,183.85  |
| Bill Pmt -Check                   | 10/28/2021 | 2971 | California Business Machines           |     | -613.34     | -24,797.19  |
| Bill Pmt -Check                   | 10/28/2021 | 2974 | Giotto's Alarm Tech, INC.              |     | -202.50     | -24,999.69  |
| Bill Pmt -Check                   | 10/28/2021 | 2973 | Ewing Irrigation & Landscape Supply    |     | -118.85     | -25,118.54  |
| Bill Pmt -Check                   | 10/28/2021 |      | AT & T Mobility                        |     | -52.20      | -25,170.74  |
| Total Checks and Payments         |            |      |                                        |     | -25,170.74  | -25,170.74  |
| Total Uncleared Transactions      |            |      |                                        |     | -25,170.74  | -25,170.74  |
| Register Balance as of 10/31/2021 |            |      |                                        |     | 1,601.86    | 18,248.10   |

1:20 PM  
11/17/21

**Tulare Public Cemetery District  
Reconciliation Detail**

10500 - Cash in Treasury (772), Period Ending 10/31/2021

|                                   | Type | Date       | Num     | Name                    | Clr | Amount      | Balance     |
|-----------------------------------|------|------------|---------|-------------------------|-----|-------------|-------------|
| Beginning Balance                 |      |            |         |                         |     |             | 396,500.74  |
| Cleared Transactions              |      |            |         |                         |     |             |             |
| Checks and Payments - 14 items    |      |            |         |                         |     |             |             |
| Invoice                           |      | 09/23/2021 | 14670   | TULARE COUNTY PVQ       | √   | -4,187.38   | -4,187.38   |
| Transfer                          |      | 10/01/2021 |         |                         | √   | -43,733.00  | -47,920.38  |
| Check                             |      | 10/01/2021 | EFT     | MW Fees for July - Sept | √   | -12.50      | -47,932.88  |
| Transfer                          |      | 10/08/2021 |         |                         | √   | -15,550.00  | -63,482.88  |
| Transfer                          |      | 10/08/2021 |         |                         | √   | -15,514.47  | -78,997.35  |
| Transfer                          |      | 10/08/2021 |         |                         | √   | -1,713.17   | -80,710.52  |
| Transfer                          |      | 10/15/2021 |         |                         | √   | -14,105.34  | -94,815.86  |
| Transfer                          |      | 10/15/2021 |         |                         | √   | -11,479.01  | -106,294.87 |
| Transfer                          |      | 10/22/2021 |         |                         | √   | -31,823.92  | -138,118.79 |
| Transfer                          |      | 10/22/2021 |         |                         | √   | -6,955.94   | -145,074.73 |
| Transfer                          |      | 10/25/2021 |         |                         | √   | -25,400.00  | -170,474.73 |
| Transfer                          |      | 10/29/2021 |         |                         | √   | -12,245.15  | -182,719.88 |
| Transfer                          |      | 10/29/2021 |         |                         | √   | -4,900.32   | -187,620.20 |
| Transfer                          |      | 10/29/2021 |         |                         | √   | -2,684.39   | -190,304.59 |
| Total Checks and Payments         |      |            |         |                         |     | -190,304.59 | -190,304.59 |
| Deposits and Credits - 7 items    |      |            |         |                         |     |             |             |
| Transfer                          |      | 10/01/2021 |         |                         | √   | 21,795.70   | 21,795.70   |
| Transfer                          |      | 10/11/2021 |         |                         | √   | 1,007.70    | 22,803.40   |
| Transfer                          |      | 10/11/2021 |         |                         | √   | 61,696.99   | 84,500.39   |
| Transfer                          |      | 10/13/2021 |         |                         | √   | 1,007.70    | 85,508.09   |
| Transfer                          |      | 10/15/2021 |         |                         | √   | 25,038.50   | 110,546.59  |
| Deposit                           |      | 10/22/2021 | Deposit | Interest                | √   | 495.00      | 111,041.59  |
| Transfer                          |      | 10/22/2021 |         |                         | √   | 22,491.95   | 133,533.54  |
| Total Deposits and Credits        |      |            |         |                         |     | 133,533.54  | 133,533.54  |
| Total Cleared Transactions        |      |            |         |                         |     | -56,771.05  | -56,771.05  |
| Cleared Balance                   |      |            |         |                         |     | -56,771.05  | 339,729.69  |
| Register Balance as of 10/31/2021 |      |            |         |                         |     | -56,771.05  | 339,729.69  |
| Ending Balance                    |      |            |         |                         |     | -56,771.05  | 339,729.69  |

1:31 PM  
11/17/21

**Tulare Public Cemetery District**  
**Reconciliation Detail**

10600 - Endowment - Reserved (773), Period Ending 10/31/2021

|                                   | <u>Type</u> | <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Clr</u> | <u>Amount</u> | <u>Balance</u> |
|-----------------------------------|-------------|-------------|------------|-------------|------------|---------------|----------------|
| Beginning Balance                 |             |             |            |             |            |               | 1,625,182.35   |
| Cleared Transactions              |             |             |            |             |            |               |                |
| Deposits and Credits - 4 items    |             |             |            |             |            |               |                |
| Transfer                          |             | 10/01/2021  |            |             | √          | 3,061.00      | 3,061.00       |
| Transfer                          |             | 10/11/2021  |            |             | √          | 4,945.00      | 8,006.00       |
| Transfer                          |             | 10/15/2021  |            |             | √          | 2,288.00      | 10,294.00      |
| Transfer                          |             | 10/22/2021  |            |             | √          | 1,546.00      | 11,840.00      |
| Total Deposits and Credits        |             |             |            |             |            | 11,840.00     | 11,840.00      |
| Total Cleared Transactions        |             |             |            |             |            | 11,840.00     | 11,840.00      |
| Cleared Balance                   |             |             |            |             |            | 11,840.00     | 1,637,022.35   |
| Register Balance as of 10/31/2021 |             |             |            |             |            | 11,840.00     | 1,637,022.35   |
| Ending Balance                    |             |             |            |             |            | 11,840.00     | 1,637,022.35   |

9:08 AM  
11/22/21

**Tulare Public Cemetery District**  
**Reconciliation Detail**

**10700 - Cash in Expansion Account (807), Period Ending 10/31/2021**

|                                   | <u>Type</u> | <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Clr</u> | <u>Amount</u> | <u>Balance</u> |
|-----------------------------------|-------------|-------------|------------|-------------|------------|---------------|----------------|
| Beginning Balance                 |             |             |            |             |            |               | 95,680.90      |
| Cleared Balance                   |             |             |            |             |            |               | 95,680.90      |
| Register Balance as of 10/31/2021 |             |             |            |             |            |               | 95,680.90      |
| Ending Balance                    |             |             |            |             |            |               | 95,680.90      |

9:14 AM  
11/22/21

**Tulare Public Cemetery District**  
**Reconciliation Summary**

10900 - Endowment - Unreserved (817), Period Ending 10/31/2021

|                                   | <u>Type</u> | <u>Date</u> | <u>Num</u> | <u>Name</u> | <u>Clr</u> | <u>Amount</u> | <u>Oct 31, 21</u> |
|-----------------------------------|-------------|-------------|------------|-------------|------------|---------------|-------------------|
| Beginning Balance                 |             |             |            |             |            |               | 354,913.69        |
| Cleared Balance                   |             |             |            |             |            |               | 354,913.69        |
| Register Balance as of 10/31/2021 |             |             |            |             |            |               | 354,913.69        |
| Ending Balance                    |             |             |            |             |            |               | <u>354,913.69</u> |